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Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning

, 2009, and ending

, 20

B Check if applicable.

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

Please use IRS label or print or type.
See Specific Instructions.

C Name of organization

Fraternal Order of Police

Number and street (or P.O. box, if mail is not delivered to street address)
PO Box 1287
City or town, state or country, and ZIP + 4
Beckley, WV 25801

D Employer identification number

55-0488531

E Telephone number

304-252-3765

F Group Exemption Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method: Cash Accrual
Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c) (8) ► (insert no.) 4947(a)(1) or 527

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 Instead of Form 990-EZ ► \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	4973.00
	2 Program service revenue including government fees and contracts	2	10544.00
	3 Membership dues and assessments	3	73710.00
	4 Investment income	4	54.00
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	51264.00
Expenses	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	51264.00
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8 Other revenue (describe ►)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9	140545.0
	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	9572.00
Net Assets or Fund Balances	12 Salaries, other compensation, and employee benefits	12	31674.00
	13 Professional fees and other payments to independent contractors	13	35280.00
	14 Occupancy, rent, utilities, and maintenance	14	58879.00
	15 Printing, publications, postage, and shipping	15	1084.00
	16 Other expenses (describe ►)	16	
	17 Total expenses. Add lines 10 through 16 ►	17	136489.00
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4056.00
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	67774.00
	20 Other changes in net assets or fund balances (attach explanation)	20	
Part II Balance Sheets	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	71830.00
	(See the instructions for Part II.)		
	22 Cash, savings, and investments	(A) Beginning of year	(B) End of year
	23 Land and buildings	21384.00	223391.00
	24 Other assets (describe ►)	53400.00	2353400.00
	25 Total assets		24
	26 Total liabilities (describe ► bank loan)	74784.00	2576791.00
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	6406.00	264961.00
		68378.00	2771830.00

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10642I

Form 990-EZ (2009)

SCANNED JUL 2009

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? establish a positive rapport between police and public
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	operate a recreation area and swimming pool . . .			
(Grants \$)	If this amount includes foreign grants, check here . . . ►	<input type="checkbox"/>	28a	50956.00
29	donate funds to local food pantries and Christmas agencies.			
(Grants \$)	If this amount includes foreign grants, check here . . . ►	<input type="checkbox"/>	29a	4200.00
30	host a dinner and awards function to present awards to police officers for outstanding activities.			
(Grants \$)	If this amount includes foreign grants, check here . . . ►	<input type="checkbox"/>	30a	4550.00
31	Other program services (attach schedule) . . .			
(Grants \$)	If this amount includes foreign grants, check here . . . ►	<input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a) . . .			32
				59705.00

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
E. D. Capshart	President 20 Hours	1800.00		
PO Box 1287, Beckley WV 25801				
Alan Gray	Vice President 20 Hours	0		
PO Box 1287, Beckley WV 25801				
David Cook II	Treasurer 20 Hours	3000.00		
PO Box 1287, Beckley WV 25801				
Toni S. Peck	Secretary 20 Hours	1800.00		
PO Box 1287, Beckley WV 25801				

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40b	
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____	40c	
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____	40c	
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	
41 List the states with which a copy of this return is filed. ► West Virginia		
42a The organization's books are in care of ► David H. Cook II Telephone no. ► 304-222-0190 Located at ► Lakeview Drive, Beckley West Virginia ZIP + 4 ► 25801		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
If "Yes," enter the name of the foreign country: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► _____	42c	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► □ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

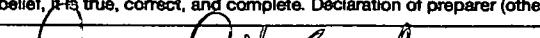
Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	✓
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

9 Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

d Total number of other independent contractors each receiving over \$100,000 ►

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	 Signature of officer		 Date
	 Type or print name and title		
Paid Preparer's Use Only	Preparer's signature 	Date 	Preparer's identifying number (See instructions) 
	Firm's name (or yours if self-employed), address, and ZIP + 4 		
May the IRS discuss this return with the preparer shown above? See instructions  <input type="checkbox"/> Yes  <input type="checkbox"/> No			

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Banking Summary - Last year

1/1/2009 through 12/31/2009

3/7/2010

Page 1

Category Description	1/1/2009- 12/31/2009
INCOME	
Active Dues 2009	7,797.44
Associate Dues 2009	11,411.00
Beverage Donation	57.00
Concession Stand Income	6,216.77
Donation	-50.00
Donations	71.00
Emblem Sales	89.00
Fund Raising 2009	51,263.96
Guest Pass Income	80.00
Interest Inc	30.75
Mis Income	61.00
Officer Of The Year	0.00
Officer of The Year Donations	4,845.00
Other Inc, Biz	149.85
Overpayment Refunds	23.00
Pool Dues	33,101.00
Pool Dues 2009	14,000.00
Pool Initiation Fee 2009	7,401.00
Pool Parties Income	2,990.00
Refund	0.00
Sales	659.37
Video Machine Income	298.00
TOTAL INCOME	140,495.14
EXPENSES	
Uncategorized	0.00
Bank Charge	20.00
Biz Insurance	11,707.78
Biz Memberships	148.40
Biz Misc.	210.00
Biz Supplies	900.17
Biz Taxes	
Licenses	187.25
Other Biz Taxes	6,772.36
TOTAL Biz Taxes	6,959.61
Biz Travel	1,815.67
Biz Utilities	
Internet, Biz	23.94
Telephone, Biz	717.73
Other Biz Utilities	13,014.74
TOTAL Biz Utilities	13,756.41
Charity	50.00
Clothing	821.72
Community Donation	4,150.00
Concession Stand Expenses	1,659.96
Contract Labor	650.00
Dues and Subscriptions	3,647.00
Education	110.00
Equipment Repair	58.41

Banking Summary - Last year

1/1/2009 through 12/31/2009

3/7/2010

Page 2

Category Description	1/1/2009- 12/31/2009
Fund Raising Expenses 2009	33,890.00
Insurance	462.00
Loan Payment	7,248.61
Lodge Building Repairs&Upkeep	726.00
Lodge Equipment Repair	151.13
Lodge UpKeep	45.00
Meals & Entertainment	1,722.14
Office	110.00
Officer of the Year Expenses	4,550.00
Payroll Officers 2009	5,477.44
Payroll Pool Employee	26,196.14
per capita tax	68.25
Pool Repairs	8,362.66
Postage and Delivery	61.60
Printing and Reproduction	12.50
Prof and Legal Fees	739.50
Transfer From General Account	-13,000.00
Transfer to Payroll Account	13,000.00
Trtransfer To General Account	2,000.00
TOTAL EXPENSES	138,488.10

TRANSFERS

FROM Fundraising	7,000.00
FROM General	20,000.00
FROM Payroll	2,000.00
TO General	-9,000.00
TO Payroll	-20,000.00
TOTAL TRANSFERS	0.00

OVERALL TOTAL **2,007.04**