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## Return of Organization Exempt From Income Tax

2009

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

0912

► 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		C Name of organization <b>OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION</b>			D Employer identification no. 73-0779411	
<input type="checkbox"/> Address change		Doing Business As			E Telephone number (405) 340-8211	
<input type="checkbox"/> Name change		Number and street (or P O box if mail is not delivered to street address) <b>2500 S BROADWAY</b>			Room/suite 106	G Gross receipts \$ 307,858
<input type="checkbox"/> Initial return		City or town, state or country, and ZIP + 4 <b>Edmond, OK 73013-4039</b>				
<input type="checkbox"/> Terminated		F Name and address of principal officer <b>4</b>			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Amended return					H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Application pending					H(c) If "No," attach a list. (see instructions) Group exemption number	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527						
J Website: ► N/A						
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation 1914			M State of legal domicile OK	

## Part II Summary

A c t i v i t i e s  G o v e r n a n c e  R e v e n u e  E x p e n s e s	1 Briefly describe the organization's mission or most significant activities. <b>Provide information to law officers</b>		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	1,100
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	1,100
	5 Total number of employees (Part V, line 2a) . . . . .	5	2
	6 Total number of volunteers (estimate if necessary) . . . . .	6	
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	0
8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year		
9 Program service revenue (Part VIII, line 2g) . . . . .	246,016		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	61,418		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	424		
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	(3,763)		
	304,095		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	0		
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	59,100		
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	165,380		
b Total fundraising expenses (Part IX, column (D), line 25) ► 165,380			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) . . . . .	195,389		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	419,869		
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	(115,774)		
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
20 Total assets (Part X, line 16) . . . . .	60,663	72,653	
21 Total liabilities (Part X, line 26) . . . . .		0	
22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .	60,663	72,653	

## Part III Signature Block

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		
	<i>Russell M. Higbie</i>		
	Signature of officer		
Russ Higbie, Executive Director			
Type or print name and title			

Paid Preparer's Use Only	Preparer's signature <i>James D. Duncan CPA</i>	Date 05-03-2010	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 James D Duncan CPA, MBA 4405 NW 4th S-133 Oklahoma City, OK 73107		EIN ►	
			Phone no ► 405-694-1384	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

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

**Part III Statement of Program Service Accomplishments**1 Briefly describe the organization's mission

Provide information to law officers

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ 126,981 including grants of \$ \_\_\_\_\_) (Revenue \$ 246,016 )  
 EDUCATION ASSISTANCE PROVIDED-SCHOLARSHIPS WERE PROVIDED TO STUDENTS CONCENTRATING ON LAW ENFORCEMENT STUDIES W/OUT REGARD TO RACE RELIGION OR ETHNIC BACKGROUND. PAYMENT OF DEATH BENEFITS TO INDIVIDUALS-FUNDS FOR MEMBERS BENEFITS PAID FROM DUES. THE PEACE OFFICER-PUBLISHING A QUARTERLY MAGAZINE CONTAINING INFORMATIVE ARTICLES IN THE LAW ENFORCEMENT AREA FOR THE MEMBERSHIP, PROVIDING NEW TOOLS AND PROVIDE INFORMATION AND A FORUM FOR SHARING OF INFO BY LOCAL LAW ENFORCEMENT PERSONNEL AND ENSURE THAT THEY ARE AWARE OF THE LATEST TECHNOLOGY CHANGES.

4b (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe in Schedule O )

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_)

) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► 126,981

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 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	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4 X	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11 X	
● Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
● Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		
● Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		
● Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		
● Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
● Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12 X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 X	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20 X	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
25b	Is the organization 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	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	X
28a	a. A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
28b	b. A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
28c	c. An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable 1a 3  
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0  
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c X

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 2  
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions) 2b X

-3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 3a X  
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b X

4a 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)? 4a X  
b 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

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a X  
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b X  
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? 5c

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? 6a X  
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b

7 **Organizations that may receive deductible contributions under section 170(c).**  
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a X  
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b  
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c X  
d If "Yes," indicate the number of Forms 8282 filed during the year 7d  
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e X  
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f X  
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? 7g X  
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? 7h X

8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8

9 **Sponsoring organizations maintaining donor advised funds.**  
a Did the organization make any taxable distributions under section 4966? 9a  
b Did the organization make a distribution to a donor, donor advisor, or related person? 9b

10 **Section 501(c)(7) organizations.** Enter  
a Initiation fees and capital contributions included on Part VIII, line 12 10a  
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b

11 **Section 501(c)(12) organizations.** Enter  
a Gross income from members or shareholders 11a  
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? 12a  
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b

**Part VI**

**Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions.

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body	1a	1,100
b	Enter the number of voting members that are independent	1b	1,100
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code )

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X
11a	Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	X
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12b	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	13	X
13	Does the organization have a written whistleblower policy?	14	X
14	Does the organization have a written document retention and destruction policy?	15	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a	X
a	The organization's CEO, Executive Director, or top management official	15b	X
b	Other officers or key employees of the organization	16a	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions )	16b	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► OK

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available. Check all that apply

Own website  Another's website  Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► Russ Higbie (405) 340-8211

2500 S BROADWAY Edmond, OK 73013-4039

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's **current** key employees. See instructions for definition of "key employee"
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees; officers, key employees; highest compensated employees, and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee.

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

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**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A)	(B)	(C)
Name and business address	Description of services	Compensation
COMMUNITY SAFETY LLC	13120 COUNTY ROAD 6	Minneapolis, MN 55441
TELEPHONE SOLITATI		148,528
2	Total number of independent contractors (including but not limited to those listed above) who received	
more than \$100,000 in compensation from the organization ►	2	

<b>Part VIII Statement of Revenue</b>						
		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns .....	1a				
	b Membership dues .....	1b	24,793			
	c Fundraising events .....	1c				
	d Related organizations .....	1d				
	e Government grants (contributions) .....	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	221,223			
	g Noncash contributions included in lines 1a-1f \$					
	<b>h Total. Add lines 1a-1f .....</b>		<b>246,016</b>			
Program Service Revenue	2a THE PEACE OFFICER	Business Code				
	b CONVENTION INCOME	511120	7,938	7,938		
	c	611600	53,480		53,480	
	d					
	e					
	f All other program service revenue .....					
	g Total. Add lines 2a-2f .....		<b>61,418</b>			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) .....		424	424	
4 Income from investment of tax-exempt bond proceeds .....						
5 Royalties .....						
6a Gross Rents .....		(i) Real				
b Less rental expenses .....		(ii) Personal				
c Rental income or (loss) .....						
d Net rental income or (loss) .....						
7a Gross amount from sales of assets other than inventory		(i) Securities				
b Less cost or other basis and sales expenses .....		(ii) Other				
c Gain or (loss) .....						
d Net gain or (loss) .....						
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 .....		a				
b Less direct expenses .....	b	3,763	(3,763)	(3,763)		
c Net income or (loss) from fundraising events .....						
9a Gross income from gaming activities. See Part IV, line 19 .....	a					
b Less: direct expenses .....	b					
c Net income or (loss) from gaming activities .....						
10a Gross sales of inventory, less returns and allowances .....	a					
b Less: cost of goods sold .....	b					
c Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	Business Code					
11a						
b						
c						
d All other revenue .....						
e Total. Add lines 11a-11d .....		<b>304,095</b>	<b>4,599</b>	<b>0</b>	<b>53,480</b>	
<b>12 Total revenue. See instructions</b> .....						

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	53,718	26,859	26,859	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	5,382	2,691	2,691	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	5,780	2,890	2,890	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	20,894	10,447	10,447	
17 Travel	2,212	1,106	1,106	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	527		527	
23 Insurance	6,034	3,017	3,017	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Other Expenses	44,316	22,158	22,158	
b Convention Expenses	115,626	57,813	57,813	
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	419,869	126,981	127,508	165,380
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
A s s e t s	1 Cash - non-interest-bearing	10,411	1	22,454
	2 Savings and temporary cash investments	45,624	2	46,048
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,500	4	1,550
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		5	
	7 Notes and loans receivable, net		6	
	8 Inventories for sale or use		7	
	9 Prepaid expenses and deferred charges	1,000	8	1,000
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 36,378	10b 34,877	10c 2,028
	b Less accumulated depreciation			1,501
	11 Investments - publicly traded securities			11
	12 Investments - other securities See Part IV, line 11			12
	13 Investments - program-related See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets See Part IV, line 11			15
	16 Total assets. Add lines 1 through 15 (must equal line 34)		60,663	16 72,653
L i a b i t i e s	17 Accounts payable and accrued expenses			17
	18 Grants payable			18
	19 Deferred revenue			19
	20 Tax-exempt bond liabilities			20
	21 Escrow or custodial account liability Complete Part IV of Schedule D			21
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22
	23 Secured mortgages and notes payable to unrelated third parties			23
	24 Unsecured notes and loans payable to unrelated third parties			24
	25 Other liabilities Complete Part X of Schedule D			25
	26 Total liabilities. Add lines 17 through 25		0	26 0
N F e u n d A s B s a e I t s a n c o e r s	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	60,663	27	72,653
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	60,663	33	72,653
	34 Total liabilities and net assets/fund balances	60,663	34	72,653

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its methods of accounting from a prior year or checked "Other," explain in Schedule O

	Yes	No
2a	X	
2b	X	
2c		
3a		X
3b		

2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
 b Were the organization's financial statements audited by an independent accountant? . . . . .  
 c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  
 d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .  
 b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .

EEA

Form 990 (2009)

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

► See separate instructions.

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION

Employer identification number  
73-0779411

**Part I** **Reason for Public Charity Status** (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E )

3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).

4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state

5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II )

6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II )

8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III )

10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h

a  Type I      b  Type II      c  Type III-Functionally integrated      d  Type III-Other

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . .

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? . . . . .

(ii) A family member of a person described in (i) above? . . . . .

(iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . . .

h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

Total

**Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

**SCHEDULE D**  
**(Form 990)****Supplemental Financial Statements**

OMB No 1545-0047

**2009**Department of the Treasury  
Internal Revenue Service► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

Open to Public  
Inspection

Name of the organization

**OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION**

Employer identification number

**73-0779411****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

## 1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

## 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

## 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

## 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

## b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_  
(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

## 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_  
b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a  Public exhibition      d  Loan or exchange programs  
 b  Scholarly research      e  Other \_\_\_\_\_  
 c  Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► %  
 b Permanent endowment ► %  
 c Term endowment ► %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

(i) unrelated organizations  
 (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	36,378		34,877	1,501
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))				1,501

**Part VII** **Investments - Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		

**Part VIII** **Investments - Program Related.** See Form 990, Part X, line 13

**Part IX Other Assets** See Form 990, Part X, line 15

**Part X** **Other Liabilities.** See Form 990, Part X, line 25.

**2 EIN 48 Footnote.** In Part XIV, provide the text of the

2. **FIN 48 Footnote** In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XII Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12) . . . . .	1	
2	Total expenses (Form 990, Part IX, column (A), line 25) . . . . .	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1 . . . . .	3	
4	Net unrealized gains (losses) on investments . . . . .	4	
5	Donated services and use of facilities . . . . .	5	
6	Investment expenses . . . . .	6	
7	Prior period adjustments . . . . .	7	
8	Other (Describe in Part XIV) . . . . .	8	
9	Total adjustments (net) Add lines 4 through 8 . . . . .	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 . . . . .	10	

**Part XIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements . . . . .	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	
3	Subtract line 2e from line 1 . . . . .	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

## **Supplemental Information Regarding Fundraising or Gaming Activities**

Department of the Treasury  
Internal Revenue Service

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**Name of the organization**

Name of the organization

OMB No 1545-0047

2009

## Open to Public Inspection

Name of the organization

OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION

**Employer identification number**

73-0779411

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes  No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No		
COMMUNITY SAFETY LLC	TELEPHONE SO	X		190,281	148,528
					41,753

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Oklahoma.**

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a List events with gross receipts greater than \$5,000

	(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events Add col (a) through col (c)
Revenue	1 Gross receipts . . . . .			
	2 Less Charitable contributions . . . . .			
	3 Gross revenue (line 1 minus line 2) . . . . .			
Direct Expenses	4 Cash prizes . . . . .			
	5 Non-cash prizes . . . . .			
	6 Rent/facility costs . . . . .			
Expenses	7 Food and beverages . . . . .			
	8 Entertainment . . . . .			
	9 Other direct expenses . . . . .			
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .			► ( )
	11 Net income summary Combine line 3, column (d), and line 10 . . . . .			► ( )

**Part III** **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue . . . . .			
Direct Expenses	2 Cash prizes . . . . .			
	3 Non-cash prizes . . . . .			
	4 Rent/facility costs . . . . .			
	5 Other direct expenses . . . . .			
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .			► ( )
	8 Net gaming income summary Combine line 1, column (d), and line 7 . . . . .			► ( )

9 Enter the state(s) in which the organization operates gaming activities.

Yes No

9a

a Is the organization licensed to operate gaming activities in each of these states? . . . . .

9b

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .

10a

b If "Yes," Explain:

10b

11 Does the organization operate gaming activities with nonmembers? . . . . .

11

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . .

12

**SCHEDULE O  
(Form 990)****Supplemental Information to Form 990**

OMB No 1545-0047

**2009**Department of the Treasury  
Internal Revenue ServiceComplete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

► Attach to Form 990.

**Open to Public  
Inspection**

Name of the organization

OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION

Employer identification number

73-0779411

**01. Members or stockholder classes and rights (Part VI, line 6)**

Two classes of members: Regular members-have full voting rights. Associate members:

have no voting rights

**02. Form 990 governing body review (Part VI, line 11)**

The secretary e-mails a copy of the final version of the Form 990 to each board member before it was filed. Board members with out e-mail address will be presented a copy at the next board meeting. However, no board member undertakes any review of the form either before or after filing.

**03. Governing documents, etc, available to public (Part VI, line 19)**

Documents are available in the office Monday thru Friday from 8 to 5.

# Depreciation and Amortization

## (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

► See separate Instructions.

► Attach to your tax return.

2009

Attachment  
Sequence No 67

Name(s) shown on return

OKLAHOMA SHERIFFS AND PEACE OFFI

Business or activity to which this form relates

FORM 990 - 1

Identifying number

73-0779411

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See the instructions for a higher limit for certain businesses	1
2 Total cost of section 179 property placed in service (see instructions)	2
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ► 13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15 Property subject to section 168(f)(1) election	15
16 Other depreciation (including ACRS)	16 527

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>	

## Section B - Assets Placed In Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

## Section C - Assets Placed In Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.		S/L
c 40-year			40 yrs	MM	S/L

**Part IV Summary (see instructions)**

21 Listed property Enter amount from line 28	21
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22 527
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

For Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 4562 (2009)

990

## Overflow Statement

2009

Page 1

Name(s) as shown on return

OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION

FEIN

73-0779411

The Peace Office Magazine for Members

Description	Amount
Contact Magzine Expnese	\$ 1,179
Contact Magzaine Expense-Clipping Service	476
Magzzine Printer Expense	2,108
<b>Total:</b>	<b>\$ 3,763</b>

Other Expenses Line 24a

Description	Amount
Internet Expense	\$ 510
PayChex Fees	1,115
Board Meeting Expense	639
Office Supplies	3,195
Copier Leasse	1,759
Dues and Subscriptions	500
Printing	31
Membership supplies	2,005
Misc	626
Paypal fees	94
Postage	5,365
Telephone	1,711
Travel-mileage	750
Death Benefirs Paid for Members	3,858
<b>Total:</b>	<b>\$ 22,158</b>

## Depreciation Detail Listing

Management & General

For your records only

**2009**

PAGE 1

SECTION							73-0779411				Social security number/EN	
Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current	
	100.00		6,495.8			0		6,495				
	100.00		2,676.8			0		2,676				
	100.00		1,694.8			0		1,694				
	100.00		78.7			0		78				
	100.00		240.5			0		240				
	100.00		679.5			0		679				
	100.00		62.5			0		62				
	100.00		149.5			0		149				
	100.00		193.5			0		193				
	100.00		481.5			0		481				
	100.00		67.5			0		67				
	100.00		18.5			0		18				
	100.00		64.10			0		63				
	100.00		106.10			0		105				
	100.00		4,117.10			0		4,117				
	100.00		134.7			0		134				
	100.00		91.7			0		90				
	100.00		129.7			0		129				
	100.00		32.7			0		32				
	100.00		758.7			0		758				
	100.00		155.7			0		155				
	100.00		33.7			0		33				
	100.00		410.7			0		410				
	100.00		2,903.5			0		2,903				
	100.00		1,698.5			0		1,698				
	100.00		484.7			0		484				
	100.00		176.7			0		176				

## Depreciation Detail Listing

Management & General

For your records only

2009 PAGE 2

PAGE 2

## Next Year's Depreciation

2009

OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION						FEIN	73-0779411
Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
MGT	1	OFFICE EQUIPMENT	19720131	6,495		8	
MGT	1	FURNITURE	19720131	2,676		8	
MGT	1	COPIER	19780301	1,694		8	
MGT	1	FIXTURES	19800201	78		7	
MGT	1	OFFICE EQUIPMENT	19810501	240		5	
MGT	1	OFFICE EQUIPMENT	19820401	679		5	
MGT	1	OFFICE EQUIPMENT	19840201	62		5	
MGT	1	OFFICE EQUIPMENT	19840401	149		5	
MGT	1	OFFICE EQUIPMENT	19841201	193		5	
MGT	1	TYPEWRITER	19850103	481		5	
MGT	1	FLOOR MAT	19850717	67		5	
MGT	1	OFFICE EQUIPMENT	19860828	18		5	
MGT	1	CHAIR	19870831	64		10	
MGT	1	OFFICE EQUIPMENT	19890628	106		10	
MGT	1	COMPUTER	19890809	4,117		10	
MGT	1	OFFICE EQUIPMENT	19900831	134		7	
MGT	1	OFFICE EQUIPMENT	19910112	91		7	
MGT	1	OFFICE EQUIPMENT	19910430	129		7	
MGT	1	OFFICE EQUIPMENT	19910731	32		7	
MGT	1	FAX MACHINE	19940531	758		7	
MGT	1	FAX MACHINE	19940831	155		7	
MGT	1	OFFICE EQUIPMENT	19950401	33		7	
MGT	1	OFFICE EQUIPMENT	19960429	410		7	
MGT	1	COMPUTER	19960805	2,903		5	
MGT	1	DISPLAY CASE	19960812	1,411		5	
MGT	1	FAX MACHINE	19970123	385		5	
MGT	1	COMMUNITY BANKERS	19970814	350		5	
MGT	1	NA-COMM TELEPHONE	19971216	1,698		5	
MGT	1	CHAIRS/TRASH CANS ETC	19971230	484		7	
MGT	1	FICUS TREE, PLANTER	19971230	176		7	
MGT	1	COPIER	19970214	272		5	
MGT	1	SHREADER	19970227	97		5	
MGT	1	FURNITURE	19980102	1,128		7	
MGT	1	TV/VCR	20010920	294	SL	7	
MGT	1	COLOR PRINTER	20020627	150		5	
MGT	1	APPLE COMPUTER	20020730	5,467	SL	5	
MGT	1	HANEY PRINT LIGHT HOR	20040120	200	SL	5	
MGT	1	COMPUTER	20060321	1,113	SL	5	223
MGT	1	FILING CABINET	20060607	129	SL	5	26
MGT	1	LASER PRINTER	20070507	162	SL	5	32
MGT	1	SHELVING	20070604	418	SL	7	60
MGT	1	OFFICE CHAIR	20070613	540	SL	7	77
MGT	1	REFRIGERATOR	20070711	170	SL	7	24
MGT	1	FURNITURE	20070905	143	SL	7	20
MGT	1	HP PRINTER	20071001	227	SL	5	45
		TOTAL					507

990

**Tax Exempt  
Diagnostic Summary**

2009

Name <u>OKLAHOMA SHERIFFS AND PEACE OFFICERS ASSOCIATION</u>	Employer Identification # <u>73-0779411</u>
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**Demographics****Mailing Address:**

2500 S BROADWAY #106  
Edmond, OK 73013-4039

Phone: (405) 340-8211

Resident State: OK

**Diagnostics**

Preparer: JAMES D DUNCAN CP Invoice:

Date: 05-03-2010

**Return Information**

Item on Return	2009 Federal	2008 Federal (If available)
<b>Total Revenue</b>	<b>304,095</b>	
<b>Total Expenses</b>	<b>419,869</b>	
<b>Net Excess (Deficit)</b>	<b>(115,774)</b>	
<b>Net Assets or Fund Balances</b>	<b>72,653</b>	<b>60,663</b>

**State/City Information**

<u>State/City</u>	<u>Taxable Revenue</u>	<u>Total Expenses</u>	<u>Change Fund Balance</u>	<u>UBIT</u>	<u>Total Tax</u>	<u>Refund/ (Balance Due)</u>
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