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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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.

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 10-01-2009, and ending 09-30-2010

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

Manon County Law Enforcement Assn

Number and street (or P O box, if mail is not delivered to street address)Room/suite

PO Box 13278

City or town, state or country, and ZIP + 4

Salem, OR 973091278

D Employer identification number

93-0801532

E Telephone number

(503) 588-5077

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:

NA

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

J Tax-Exempt status (check only one)

501(c)(5)

(insert no)

4947(a)(1)

527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally 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
	2	Program service revenue including government fees and contracts	2
	3	Membership dues and assessments	3149,862
	4	Investment income	4839
	5a	Gross amount from sale of assets other than inventory	5c
	5b	Less cost or other basis and sales expenses	
	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	6c
	a	Gross revenue (not including \$ of contributions reported on line 1)	
	b	Less direct expenses other than fundraising expenses	
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7c
	7a	Gross sales of inventory, less returns and allowances	
	7b	Less cost of goods sold	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8
	8	Other revenue (describe)	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	
	10	Grants and similar amounts paid (attach schedule)	105,500
	11	Benefits paid to or for members	114,021
	12	Salaries, other compensation, and employee benefits	1221,092
	13	Professional fees and other payments to independent contractors	1357,660
Net Assets	14	Occupancy, rent, utilities, and maintenance	14222
	15	Printing, publications, postage, and shipping	15114
	16	Other expenses (describe)	1616,386
	17	Total expenses. Add lines 10 through 16	17104,995
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	1846,204
	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)	19229,823
	20	Other changes in net assets or fund balances (attach explanation)	2014,968
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21290,995

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

22 Cash, savings, and investments

23 Land and buildings

24 Other assets (describe)

25 Total assets

26 Total liabilities (describe)

27 Net assets or fund balances (line 27 of column (B) must agree with line 21)

(A) Beginning of year

228,892

6,422

235,314

5,491

229,823

(B) End of year

293,731

5,873

299,604

8,609

290,995

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

Cat No 10642I

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? LABOR UNION			
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			
28 LABOR UNION FOR MARION COUNTY, OREGON SHERIFF EMPLOYEES AS OF SEPTEMBER 30, 2010, THERE WERE 223 MEMBERS (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		28a	0
29 (Grants \$) If this amount includes foreign grants, check here . . . ☐		29a	
30 (Grants \$) If this amount includes foreign grants, check here . . . ☐		30a	
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . ☐		31a	
32 Total program service expenses (add lines 28a through 31a)		32	

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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
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	No
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	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	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	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved .	38b	
39	Section 501(c)(7) organizations. Enter		
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 ▶		
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 . . . ▶		0
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		0
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	No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ MARION COUNTY LAW ENFORCEMENT ASSN Telephone no ▶ (503) 588-5077 PO BOX 13278 Located at ▶ Salem, OR ZIP + 4 ▶ 973091278		
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)? 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.	42b	No
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	No
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	No
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	No

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		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		
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."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(f) 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."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000

Please 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		
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN		Phone no
May the IRS discuss this return with the preparer shown above? See instructions					

Additional Data

Software ID:

Software Version:

EIN: 93-0801532

Name: Marion County Law Enforcement Assn

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
Chris Bangs PO BOX 13278 SALEM, OR 97309	VP Enforcement 1 00	4,116	0	0
Susan Bishop PO BOX 13278 SALEM, OR 97309	SECRETARY 1 00	4,116	0	0
ROCHELLE LAMAR PO BOX 13278 SALEM, OR 97309	TREASURER 1 00	4,116	0	0
Mike Beach PO BOX 13278 SALEM, OR 97309	President 1 00	4,116	0	0
jason hartl PO BOX 13278 SALEM, OR 97309	vp Institutions 1 00	336	0	0
erik douglass PO BOX 13278 SALEM, OR 97309	vp institutions 1 00	1,029	0	0

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** Marion County Law Enforcement Assn**EIN:** 93-0801532

Item No.	1
Class of Activity	CONTRIBUTION
Donee's Name	LAW ENFORCEMENT FOR YOUTH
Donee's Address	4676 COMMERCIAL ST SE 374 SALEM, OR 97302
Amount (FMV)	2,000
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-10

Item No.	2
Class of Activity	CONTRIBUTION
Donee's Name	SANTA CENTRAL
Donee's Address	4000 AUMSVILLE HWY SE SALEM, OR 97317
Amount (FMV)	1,605
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2010-04

Item No.	3
Class of Activity	CONTRIBUTION
Donee's Name	SPECIAL OLYMPICS
Donee's Address	PO Box 3579 SALEM, OR 97302
Amount (FMV)	150
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2010-02

Item No.	4
Class of Activity	CONTRIBUTION
Donee's Name	OREGON STATE POLICE FOUNDATION
Donee's Address	PO BOX 2074 SALEM, OR 97308
Amount (FMV)	0
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	

Item No.	5
Class of Activity	CONTRIBUTION
Donee's Name	BOYS & GIRLS CLUB
Donee's Address	1395 SUMMER ST NE SALEM, OR 97301
Amount (FMV)	250
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-11

Item No.	6
Class of Activity	CONTRIBUTION
Donee's Name	FUTURE FOXES FOUNDATION
Donee's Address	pO BOX 1556 Silverton, OR 97381
Amount (FMV)	495
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2010-02

Item No.	7
Class of Activity	CONTRIBUTION
Donee's Name	COPS
Donee's Address	PO BOX 2224 FAIRVIEW, OR 97024
Amount (FMV)	500
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2010-03

Item No.	8
Class of Activity	CONTRIBUTION
Donee's Name	STRIKING OUT METH IN MARION COUNTY
Donee's Address	PO BOX 14500 SALEM, OR 97309
Amount (FMV)	500
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2010-04

TY 2009 Other Assets Schedule

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS RECEIVABLE	6,422	5,873

TY 2009 Other Changes in Net Assets Schedule

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Description	Amount
PRIOR PERIOD ADJUSTMENT	14,968

TY 2009 Other Expenses Schedule

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Description	Amount
PAYROLL TAXES	4,260
PAYROLL SERVICE FEE	836
TRAVEL	1,049
CHRISTMAS PARTY EXPENSES	3,000
DUES & SUBSCRIPTIONS	5,859
FAIR SHARE REBATES	1,142
MISECELLANEOUS EXPENSES	240

TY 2009 Other Liabilities Schedule

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Description	Beginning of Year Amount	End of Year Amount
ACCOUNTS PAYABLE	5,491	8,609

TY 2009 Other Revenues Schedule

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Description	Amount
OTHER INCOME	498

**TY 2009 Transfers Personal Benefits
Contracts Declaration**

Name: Marion County Law Enforcement Assn

EIN: 93-0801532

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.