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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)

OMB No. 1545-1150

2010

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Inspection

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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 2010 calendar year, or tax year beginning

and ending

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

Bellevue Police Officers Association

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

2207 Washington St.

Room/suite

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

Bellevue, NE 68005-5258

D Employer identification number

47-0628057

E Telephone number

402-917-0827

F Group Exemption

Number ►

G Accounting Method: Cash Accrual Other (specify) ►

I Website: ► N/A

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (5) (insert no.) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 65,924.

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

Check if the organization used Schedule O to respond to any question in this Part I

1 Contributions, gifts, grants, and similar amounts received	1
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 61,130.
4 Investment income	4 4,794.
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)	5c
6 Gaming and fundraising events	See Schedule O
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
c Less: direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
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)	7c
8 Other revenue (describe in Schedule O)	8
9 Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 65,924.
10 Grants and similar amounts paid (list in Schedule O)	See Schedule O 10 2,334.
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12 7,812.
13 Professional fees and other payments to independent contractors	13 42,098.
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15 16.
16 Other expenses (describe in Schedule O)	16 6,476.
17 Total expenses Add lines 10 through 16	17 58,736.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 7,188.
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)	19 149,539.
20 Other changes in net assets or fund balances (explain in Schedule O)	20 0.
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 156,727.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

Part V Other Information (Note the statement requirements in the instructions for Part V)Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
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	X
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	X
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 tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A		
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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	N/A
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		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
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	X
41 List the states with which a copy of this return is filed. ► None		
42a The organization's books are in care of ► Midwest Accounting & Tax Ser Telephone no. ► 402-334-2888 Located at ► 11629 Pacific St. Omaha, Ne ZIP + 4 ► 68154-3449		
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	X
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	X
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 N/A		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

45 • Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

If "Yes," complete Schedule C, Part I

	Yes	No
45		X
45a		X
46		X

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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	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."		

(a) Name and address of each employee paid more than \$100,000 N/A	(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

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." N/A

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A► Yes No

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

Sign Here	Signature of officer Zeb Simons	Date 5/12/11
	Type or print name and title Vice President / Treasurer	

Paid Preparer Use Only	Print/Type preparer's name John J. Gross	Preparer's signature John J. Gross	Date 05/11/11	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ► Midwest Accounting & Tax Service, Inc			Firm's EIN ►	
	Firm's address ► 3018 S 87th St Omaha, NE 68124			Phone no. (402) 334-2888	

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No032174
03-04-11

Form 990-EZ (2010)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

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Name of the organization

Bellevue Police Officers Association

Employer identification number
47-0628057

Form 990-EZ, Part I, Line 4, Other Investment Income:

<u>Description of Property:</u>	<u>Amount:</u>
<u>Interest - Credit Union</u>	<u>200.</u>
<u>Interest - Citi Smith Barney</u>	<u>1,552.</u>
<u>Dividends</u>	<u>1,244.</u>
<u>K-1 Ferral Gas LP</u>	<u>-35.</u>
<u>Unrealized Gain/(Loss)</u>	<u>1,833.</u>
<u>Total Included on Form 990-EZ, line 4</u>	<u>4,794.</u>

Form 990-EZ, Part I, Line 10, Payments to Affiliates:

<u>Affiliate Name: FOP Grand Lodge</u>	
<u>Affiliate Address: 1410 Donelson Pike A-17 Nashville, TN 37217</u>	
<u>Purpose of Payment: Membership Dues</u>	
<u>Amount of Payment:</u>	<u>1,056.</u>

<u>Affiliate Name: State Lodge FOP</u>	
<u>Affiliate Address: 9323 Valley View Dr LaVista, NE 68128</u>	
<u>Purpose of Payment: Membership Dues</u>	
<u>Amount of Payment:</u>	<u>1,278.</u>
<u>Total included on Form 990-EZ, line 10</u>	<u>2,334.</u>

Form 990-EZ, Part I, Line 16, Other Expenses:

<u>Description of Other Expenses:</u>	<u>Amount:</u>
<u>Awards/Recognition</u>	<u>43.</u>
<u>Scholarships/Tuition</u>	<u>1,125.</u>
<u>Sympathies/Memorials</u>	<u>271.</u>

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<u>Medical Reimbursement</u>	200.
<u>Meals/Entertainment</u>	55.
<u>Laundry & Uniforms</u>	2,598.
<u>Donations</u>	1,890.
<u>Operating Supplies</u>	44.
<u>Investment Fees</u>	250.
<u>Total to Form 990-EZ, line 16</u>	<u>6,476.</u>

Form 990-EZ, Part II, Line 24, Other Assets:

<u>Description</u>	<u>Beg. of Year</u>	<u>End of Year</u>
<u>Security Investments</u>	<u>15,667.</u>	<u>18,459.</u>

Form 990-EZ, Part III, Primary Exempt Purpose - To work for the
establishment and maintenance of fair wages, working conditions, and
civil service classifications. Also, to promote a better understanding
between the police department and the public.

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

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.