

Form **990**

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

**2009**

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

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

Open to Public Inspection

**A** For the 2009 calendar year, or tax year beginning , and ending

- B Check if applicable
- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

**C** Name of organization  
**Brighton Police Patrolman's Assoc.**

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**2604 Elmwood Avenue**

City or town, state or country, and ZIP + 4  
**Rochester NY 14618-2213**

**D** Employer identification number  
**22-2322496**

**E** Telephone number

**G** Gross receipts \$ **150,935**

**F** Name and address of principal officer

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** Are all affiliates included?  Yes  No

If "No," attach a list (see instructions)

**I** Tax-exempt status  501(c) ( **5** ) (insert no)  4947(a)(1) or  527

**J** Website: **N/A**

**H(c)** Group exemption number

**K** Type of organization  Corporation  Trust  Association  Other

**L** Year of formation

**M** State of legal domicile

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities <b>Law Enforcement Support Organization</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>6</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>0</b>
	<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>56,644</b>	<b>74,682</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>14,827</b>	<b>-3,183</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>1,532</b>	<b>5,584</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>73,003</b>	<b>77,083</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 3-4)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24d)	<b>49,497</b>	<b>54,830</b>	
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>49,497</b>	<b>54,830</b>	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	<b>23,506</b>	<b>22,253</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>127,216</b>	<b>185,311</b>
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	<b>127,216</b>	<b>185,311</b>

## Part II Signature Block

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: *[Signature]* Date: **5-15-10**

Type or print name and title: **MICHAEL R. DESAIN, PRESIDENT**

**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: **05/12/10** Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: **Bailey, Carr & Co., CPAs**  
**2565 Brighton-Henrietta Townline Road**  
**Rochester, NY 14623**

Preparer's identifying number (see instructions): **P00024066**

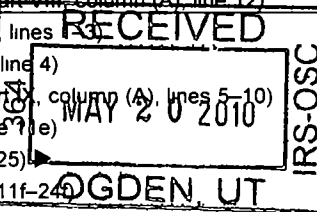
EIN: **16-1328984**

Phone no: **585-272-9870**

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.

SCANNED JUL 16 2010



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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission

**Law Enforcement Support Organization**

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 \$ including grants of \$ ) (Revenue \$ )  
**Welfare, Insurance & Legal defense protection for the Brighton Police Patrolman's Member and to Benefit the community for which it serves.**

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

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

4d Other program services (Describe in Schedule O )  
(Expenses \$ **52,185** including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► **52,185**

**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		<b>X</b>
2	Is the organization required to complete Schedule B, Schedule of Contributors?		<b>X</b>
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		<b>X</b>
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		<b>X</b>
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		<b>X</b>
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		<b>X</b>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
	<ul style="list-style-type: none"> <li>• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI</li> <li>• 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</li> <li>• 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</li> <li>• Did the organization report an amount for other assets related 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</li> <li>• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X</li> <li>• 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</li> </ul>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		<b>X</b>
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	Yes	No
			<b>X</b>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes" complete Schedule E		<b>X</b>
14a	Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		<b>X</b>

**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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		
b 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		
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		<b>X</b>
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		<b>X</b>
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)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
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		<b>X</b>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		
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		<b>X</b>
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		<b>X</b>

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

		Yes	No
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	0		
1b	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?		X
1c			
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	0		
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			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
3b			
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)?		X
4a			
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		
4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
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?		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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			
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			
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			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7f			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	For contributions of cars, boats, airplanes, and other vehicles did the organization file a Form 1098-C as required?		
7h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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	<b>Sponsoring organizations maintaining donor advised funds.</b>		
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	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	6		
1b	0		
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?		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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		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?		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?		X
11a	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
12b			
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
12c			
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
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?		
a	The organization's CEO, Executive Director, or top management official		X
15a			
b	Other officers or key employees of the organization		X
15b			
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
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?		X
16a			
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?		
16b			

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NY**
- 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 ► **Treasurer**

**2604 Elmwood Avenue**

**Rochester**

**NY 14618-2213 585-473-3151**







**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b	18,475				
	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	56,207				
	g Noncash contributions included in lines 1a-1f	\$					
	<b>h Total. Add lines 1a-1f</b>			<b>74,682</b>			
<b>Program Service Revenue</b>	2a	Busn. Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		3,858	3,858			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental exps						
	c Rental inc or (loss)						
	<b>d Net rental income or (loss)</b>						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	66,811			
	b Less cost or other basis & sales exps			73,852			
	c Gain or (loss)			-7,041			
	<b>d Net gain or (loss)</b>			<b>-7,041</b>	<b>-7,041</b>		
	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					
	<b>c Net income or (loss) from fundraising events</b>						
	9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b						
<b>c Net income or (loss) from gaming activities</b>							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
<b>c Net income or (loss) from sales of inventory</b>							
Miscellaneous Revenue		Busn. Code					
11a Golf Classic			5,584	5,584			
b							
c							
d All other revenue							
<b>e Total. Add lines 11a-11d</b>			<b>5,584</b>				
<b>12 Total Revenue. See instructions</b>			<b>77,083</b>	<b>2,401</b>	<b>0</b>	<b>0</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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
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				
17 Travel				
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				
23 Insurance				
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 <b>Banquets</b>	10,070	10,070		
b <b>Insurance</b>	9,265	9,265		
c <b>Donations</b>	8,862	8,862		
d <b>Solicitation</b>	8,590	8,590		
e <b>Seminars</b>	3,446	3,446		
f All other expenses	14,597	11,952	2,645	
<b>25 Total functional expenses. Add lines 1 through 24f</b>	<b>54,830</b>	<b>52,185</b>	<b>2,645</b>	
26 <b>Joint costs.</b> Check here <input 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
<b>Assets</b>	1 Cash—non-interest bearing	1,891	1	993
	2 Savings and temporary cash investments	45,329	2	55,521
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	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		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b		10c
	11 Investments—publicly traded securities	79,996	11	128,797
	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 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	127,216	16	185,311	
<b>Liabilities</b>	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 <b>Total liabilities.</b> Add lines 17 through 25		26	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	127,216	27	185,311
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b>	127,216	33	185,311	
34 <b>Total liabilities and net assets/fund balances</b>	127,216	34	185,311	

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

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

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

Form **990** (2009)

**SCHEDULE O**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

**2009**Open to Public  
Inspection

Name of the organization

**Brighton Police Patrolman's Assoc.**

Employer identification number

**22-2322496**

**Form 990, Part III, Line 4d - All Other Achievements**  
**Welfare, Insurance & Legal defense protection for the**  
**Brighton Police Patrolman's Member and to Benefit the**  
**community for which it serves.**

**Form 990, Part VI, Line 11A - Organization's Process to Review Form 990**  
**The Organizations officers review prior to filing.**

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**  
**The conflict of interest policy is reviewed with the governing board.**

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**  
**No documents available to the public**

## Federal Statements

### Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Reimbursed Expenses	\$ 2,726	2,726		
Legal & Accounting	2,575		2,575	
Retirement	2,262	2,262		
Dues Expense	1,629	1,629		
Office Expense	1,110	1,110		
Investment Fees	1,066	1,066		
Telephone	840	840		
Range	774	774		
Supplies	628	628		
Bike Rodeo	558	558		
Postage	302	302		
NYS Filing Fee	60		60	
Professional Dues	57	57		
Bank Charges	10		10	
<b>Total</b>	<b>\$ 14,597</b>	<b>\$ 11,952</b>	<b>\$ 2,645</b>	<b>\$ 0</b>

**Federal Statements****Special Events Direct Expenses**

<u>Description</u>	<u>Amount</u>
Column A	\$
Golf Classic	
Golf Expenses	<u>7,327</u>
SubTotal	<u>7,327</u>
 Total	 <u><u>7,327</u></u>

Direct expenses other than fundraising expenses  
reported on Form 990, page 1, line 9b.

# MorganStanley SmithBarney

CLIENT STATEMENT | For the Period December 1-31, 2009

**Activity**  
BRIGHTON POLICE PATROLMENS ASSOC  
ATTENTION: SCOTT COREY

## CASH FLOW ACTIVITY (CONTINUED)

Transaction Settlement Date	Date	Activity Type	Description	Comments	Quantity	Price	Inflows/(Outflows)
12/30	12/30	Dividend	PIMCO REAL RETURN A DIV PAYMENT				141.24
12/30	12/30	Dividend Reinvestment	PIMCO REAL RETURN A	REINVESTMENT	13.078	10.8000	(141.24)
<b>NET INFLOWS/(OUTFLOWS)</b>							<b>\$298.58</b>

Purchase and Sale transactions above may have received an average price execution. Details regarding the actual prices are available upon request.

## REALIZED GAIN/(LOSS) DETAIL

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
DRYDEN SH TRM CORP BD A	01/02/04	01/29/09	1,778.175	\$18,973.13	\$20,431.21	\$(1,458.08)	
	01/20/04	01/29/09	3.000	32.01	34.71	(2.70)	
	01/20/04	01/29/09	0.226	2.41	2.61	(0.20)	
	02/19/04	01/29/09	7.000	74.69	80.92	(6.23)	
	02/19/04	01/29/09	0.835	8.91	9.65	(0.74)	
	03/19/04	01/29/09	7.000	74.69	81.27	(6.58)	
	03/19/04	01/29/09	0.870	9.28	10.10	(0.82)	
	04/20/04	01/29/09	7.000	74.69	79.94	(5.25)	
	04/20/04	01/29/09	0.801	8.55	9.15	(0.60)	
	05/20/04	01/29/09	7.570	80.77	85.31	(4.54)	
	06/18/04	01/29/09	7.989	85.24	89.64	(4.40)	
	07/20/04	01/29/09	7.615	81.25	85.90	(4.65)	
	08/19/04	01/29/09	6.859	73.19	77.92	(4.73)	
	09/20/04	01/29/09	7.243	77.28	82.42	(5.14)	
	10/20/04	01/29/09	6.652	70.98	75.57	(4.59)	
	11/19/04	01/29/09	7.246	77.31	81.52	(4.21)	
	12/20/04	01/29/09	6.469	69.02	72.71	(3.69)	
	12/30/04	01/29/09	2.189	23.36	24.58	(1.22)	
	01/20/05	01/29/09	4.701	50.16	52.60	(2.44)	
	02/18/05	01/29/09	7.802	83.25	86.91	(3.66)	
	03/18/05	01/29/09	6.379	68.06	70.42	(2.36)	
	04/20/05	01/29/09	7.238	77.23	80.05	(2.82)	
	05/20/05	01/29/09	7.354	78.47	81.04	(2.57)	
	06/20/05	01/29/09	6.702	71.51	73.92	(2.41)	
	07/20/05	01/29/09	6.980	74.48	76.78	(2.30)	
	08/19/05	01/29/09	7.456	79.56	81.87	(2.31)	
	09/20/05	01/29/09	7.003	74.72	76.82	(2.10)	

CONTINUED



# MorganStanley SmithBarney

CLIENT STATEMENT | For the Period December 1-31, 2009

**Activity**  
BRIGHTON POLICE PATROLMENS ASSOC  
ATTENTION: SCOTT COREY

## REALIZED GAIN/(LOSS) DETAIL (CONTINUED)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
	10/20/05	01/29/09	7.037	75.08	76.56	(1.48)	
	11/18/05	01/29/09	7.316	78.06	79.16	(1.10)	
	11/18/05	01/29/09	1.215	12.96	13.15	(0.19)	
	12/20/05	01/29/09	7.083	75.58	76.64	(1.06)	
	12/30/05	01/29/09	3.067	32.72	33.18	(0.46)	
	01/20/06	01/29/09	4.782	51.02	51.84	(0.82)	
	02/21/06	01/29/09	7.252	77.38	78.03	(0.65)	
	03/20/06	01/29/09	6.601	70.43	71.09	(0.66)	
	04/20/06	01/29/09	7.638	81.50	81.65	(0.15)	
	05/19/06	01/29/09	7.597	81.06	81.14	(0.08)	
	06/20/06	01/29/09	7.316	78.06	77.70	0.36	
	07/20/06	01/29/09	7.253	77.39	77.39	0.00	
	08/18/06	01/29/09	7.453	79.52	79.97	(0.45)	
	09/20/06	01/29/09	7.492	79.94	80.61	(0.67)	
	10/20/06	01/29/09	7.851	83.77	84.32	(0.55)	
	11/21/06	01/29/09	7.338	78.30	79.18	(0.88)	
	11/21/06	01/29/09	1.576	16.82	17.00	(0.18)	
	12/20/06	01/29/09	7.118	75.95	76.87	(0.92)	
	12/29/06	01/29/09	2.752	29.36	29.61	(0.25)	
	01/19/07	01/29/09	5.255	56.07	56.44	(0.37)	
	02/20/07	01/29/09	7.716	82.33	83.18	(0.85)	
	03/20/07	01/29/09	7.287	77.75	78.85	(1.10)	
	04/20/07	01/29/09	8.741	93.27	94.40	(1.13)	
	05/18/07	01/29/09	7.527	80.31	80.91	(0.60)	
	06/20/07	01/29/09	8.213	87.63	87.63	0.00	
	07/20/07	01/29/09	8.474	90.42	90.67	(0.25)	
	08/20/07	01/29/09	7.638	81.50	82.03	(0.53)	
	09/20/07	01/29/09	8.218	87.69	88.18	(0.49)	
	10/19/07	01/29/09	8.114	86.58	87.87	(1.29)	
	11/20/07	01/29/09	8.201	87.50	89.39	(1.89)	
	12/20/07	01/29/09	8.483	90.51	92.29	(1.78)	
	12/31/07	01/29/09	3.870	41.29	42.11	(0.82)	
	01/18/08	01/29/09	5.481	58.48	60.45	(1.97)	
	02/20/08	01/29/09	7.942	84.74	87.04	(2.30)	
	03/20/08	01/29/09	8.396	89.59	92.19	(2.60)	
	04/18/08	01/29/09	7.421	79.18	80.81	(1.63)	
	05/20/08	01/29/09	7.867	83.94	86.14	(2.20)	
	06/20/08	01/29/09	8.889	94.85	95.91	(1.06)	

CONTINUED

# Morgan Stanley Smith Barney

CLIENT STATEMENT | For the Period December 1-31, 2009

BRIGHTON POLICE/PATROLMEN'S ASSOC  
ATTENTION: SCOTT COREY

## REALIZED GAIN/(LOSS) DETAIL (CONTINUED)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
	07/18/08	01/29/09	7.522	80.26	81.01	(0.75)	
	08/20/08	01/29/09	8.271	88.25	89.82	(1.57)	
	09/19/08	01/29/09	8.674	92.55	91.86	0.69	
	10/20/08	01/29/09	8.175	87.23	83.39	3.84	
	11/20/08	01/29/09	9.231	98.49	94.89	3.60	
	12/19/08	01/29/09	10.331	110.23	107.34	2.89	
	12/31/08	01/29/09	2.819	30.08	29.52	0.56	
	01/20/09	01/29/09	5.391	57.54	57.52	0.02	
EVERGREEN INTL EQUITY A	01/02/04	01/29/09	339.924	1,842.39	2,610.62	(768.23)	
FIDEL ADV DIVIDEND GRWTH A	01/29/09	02/10/09	1,202.636	7,648.76	7,756.99	(108.23)	
JENNISON MID CAP GROWTH A	01/02/04	01/29/09	354.899	5,813.25	5,092.80	720.45	
MFS INVESTORS TRUST A	01/02/04	01/29/09	216.473	2,833.63	3,370.47	(536.84)	
	03/25/04	01/29/09	0.642	8.40	9.87	(1.47)	
	12/02/04	01/29/09	1.388	18.17	23.45	(5.28)	
	03/24/05	01/29/09	0.092	1.20	1.56	(0.36)	
	12/05/05	01/29/09	0.720	9.42	13.29	(3.87)	
	03/23/06	01/29/09	0.079	1.03	1.52	(0.49)	
	12/21/06	01/29/09	1.778	23.27	36.91	(13.64)	
	03/14/07	01/29/09	3.028	39.64	60.78	(21.14)	
	03/14/07	01/29/09	0.185	2.42	3.72	(1.30)	
	12/20/07	01/29/09	12.630	165.33	264.35	(99.02)	
	12/20/07	01/29/09	1.768	23.14	37.01	(13.87)	
	12/20/07	01/29/09	1.107	14.49	23.16	(8.67)	
	03/14/08	01/29/09	2.826	36.99	53.49	(16.50)	
	03/14/08	01/29/09	0.684	8.95	12.94	(3.99)	
	12/18/08	01/29/09	3.262	42.73	43.94	(1.21)	
MFS TOTAL RETURN A	11/07/08	01/29/09	432.322	4,742.57	4,945.76	(203.19)	
	11/07/08	01/30/09	1.281	13.83	14.65	(0.82)	
OPPENHEIMER US GOVT TR A	01/29/09	04/28/09	781.013	6,872.91	6,787.00	85.91	
	02/27/09	04/28/09	3.611	31.78	30.84	0.94	
	03/31/09	04/28/09	3.799	33.43	33.39	0.04	
PIMCO TOTAL RETURN A	01/02/04	01/29/09	570.827	5,811.02	6,090.72	(279.70)	
T ROWE PRICE EQ-INC ADV	01/02/04	01/29/09	236.583	3,650.48	5,696.92	(2,046.44)	
	03/29/04	01/29/09	1.000	15.43	24.17	(8.74)	
	03/29/04	01/29/09	0.881	13.59	21.29	(7.70)	
	03/29/04	01/29/09	0.664	10.25	16.04	(5.79)	
	03/29/04	01/29/09	0.332	5.12	8.02	(2.90)	
	06/28/04	01/29/09	0.988	15.24	24.32	(9.08)	

CONTINUED

# Morgan Stanley Smith Barney

CLIENT STATEMENT | For the Period December 1-31, 2009

BRIGHTON POLICE PATROLMEN'S ASSOC  
ATTENTION: SCOTT COREY

## REALIZED GAIN/(LOSS) DETAIL (CONTINUED)

Security Description	Date		Quantity	Sales Process	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
	Acquired	Sold					
	09/28/04	01/29/09	0.774	11.94	19.24	(7.30)	
	12/14/04	01/29/09	3.877	59.82	101.31	(41.49)	
	12/14/04	01/29/09	1.292	19.94	33.77	(13.83)	
	12/14/04	01/29/09	0.923	14.24	24.12	(9.88)	
	03/29/05	01/29/09	1.732	26.72	44.52	(17.80)	
	03/29/05	01/29/09	0.770	11.88	19.79	(7.91)	
	03/29/05	01/29/09	0.289	4.46	7.42	(2.96)	
	06/28/05	01/29/09	0.952	14.69	25.01	(10.32)	
	09/28/05	01/29/09	0.853	13.16	22.60	(9.44)	
	12/13/05	01/29/09	9.826	151.62	256.95	(105.33)	
	12/13/05	01/29/09	1.349	20.82	35.27	(14.45)	
	12/13/05	01/29/09	0.963	14.86	25.19	(10.33)	
	03/29/06	01/29/09	0.777	11.99	21.12	(9.13)	
	03/29/06	01/29/09	0.583	9.00	15.84	(6.84)	
	03/29/06	01/29/09	0.291	4.49	7.92	(3.43)	
	06/28/06	01/29/09	1.110	17.13	29.23	(12.10)	
	09/27/06	01/29/09	1.039	16.03	29.35	(13.32)	
	12/19/06	01/29/09	5.714	88.17	168.74	(80.57)	
	12/19/06	01/29/09	1.179	18.19	34.82	(16.63)	
	12/19/06	01/29/09	0.635	9.80	18.75	(8.95)	
	03/28/07	01/29/09	3.386	52.25	99.14	(46.89)	
	03/28/07	01/29/09	0.941	14.52	27.54	(13.02)	
	06/27/07	01/29/09	1.165	17.98	36.36	(18.38)	
	09/26/07	01/29/09	1.284	19.81	39.32	(19.51)	
	12/18/07	01/29/09	14.310	220.80	397.83	(177.03)	
	12/18/07	01/29/09	1.421	21.93	39.50	(17.57)	
	12/18/07	01/29/09	0.609	9.40	16.93	(7.53)	
	03/27/08	01/29/09	8.009	123.58	199.99	(76.41)	
	03/27/08	01/29/09	1.554	23.98	38.80	(14.82)	
	03/27/08	01/29/09	0.478	7.38	11.94	(4.56)	
	06/26/08	01/29/09	1.712	26.42	40.11	(13.69)	
	09/26/08	01/29/09	1.877	28.96	43.43	(14.47)	
	12/11/08	01/29/09	2.841	43.81	46.82	(3.01)	
	01/02/04	01/29/09	151.678	1,466.73	2,577.00	(1,110.27)	
	12/22/06	01/29/09	1.389	13.43	25.88	(12.45)	
	12/21/07	01/29/09	12.395	119.86	237.62	(117.76)	
	12/21/07	01/29/09	4.228	40.88	81.06	(40.18)	
	12/19/08	01/29/09	31.440	304.68	309.68	(5.65)	

TCW SEL EQUITIES N