



MINNESOTA CHIEFS OF POLICE ASSOCIATION

DEDICATED TO THE IDEALS OF PROFESSIONAL POLICING

BOARD OF DIRECTORS MEETING

July 16, 2015

Board Meeting 10:30am

MCPA Office – 1951 Woodlane Dr., Woodbury, MN 55125

1. **Call to Order** *President Hugo McPhee*
2. **Opening Invocation** *Chaplain Dan Carlson*
3. **Guest: Jim Crawford /Minnesota Association for Injured Peace Officers (MAIPO)**
4. **Treasurer's Report** *Susan Engel*
 - Approve June Financial Report
5. **Resolution to approve 2014 MCPA Annual Report** *Engel*
6. **President's Report** *McPhee*
 - Meeting w/minority officers group (July 22)
 - Bylaw change discussion
7. **Secretary's Report** *Director Dave Ebinger*
 - Approve minutes from June 18, 2015
8. **MCPA Executive Director's Report** *Andy Skoogman*
 - ETI + Magazine sales/management contract update
 - New marketing prospectus
 - Media Training/ Faribault
 - Foundation/Strategic Plan
 - Motorola Grant – seeking \$20,000
 - Region 1 &2 meeting (July 20)
9. **Committee Updates** *Sgt.– At- Arms + Leg. Committee Co-Chair Jeff Potts*
 - a. *Legislative*
 - Legislator Recognition program
Date: November 19, 2015
Location: Downtowner Woodfire Grille
 - Body-worn camera Temp classification/ Meeting with law enforcement coalition (July 23rd)/Senator Franken meeting
 - Every town meetings /Universal Background checks

- ALPR guidance

b. *Professional Development*

Todd Sandell

Professional Development committee members

- 1st meeting July 16 (2 pm – 4 pm)
- ETI planning/direction
- Leadership Academy (August 24-28) including updated courses/instructors
- Secured **first** Academic Partner (Hamline) Doctorate Level \$3000

c. *Communications*

Joe Sheeran

Communications Committee meeting (July 29)
Digital integration of Chief's magazine

d. *Region Reps*

3rd VP Dan Hatten

10. Old Business

- IACP Train Trip
- League of MN Cities conference /CLEO Certification

11. New Business

- New DHS Requirements for Minnesota Adult Abuse Reporting Center
- Billing LE agencies for medical costs associated w/arrest

12. Next Meeting: August 20, 2015

13. Adjourn

MCPA Board of Directors Meeting
June 18, 2015
MCPA Office, Woodbury

In Attendance:

Andy Skoogman, Joe Sheeran, Nancy Viking, Susan Engel, Todd Sandell, Hugo McPhee, Rodney Seurer, Mike Goldstein, Dan Hatten, Eric Klang, Jeff Tate, Mike Risvold, Dan Carlson, Gordon Ramsay, Jeff Potts, Dave Bentrud, Stephanie Revering, John Harrington, David Ebinger

10:35 am Meeting was Called to Order by President Hugo McPhee

Opening Invocation by Dan Carlson

Approval of Agenda: Motioned by Dan Hatten, Second by Rodney Seurer; the motion passed.

Welcome to the New Professional Development Director:

President McPhee extended a welcome to Todd Sandell who has assumed the position of Professional Development Director of the MCPA.

2015 ETI Report, Betsy Pierre and Margaret Winchell:

Betsy and Margaret reviewed some of the major points covered in their written report and post ETI survey as follows:

- This year's ETI had the largest registration since 2008.
- The ETI generated approximately \$121,000 in revenue.
- The ETI sold out the exhibitors spaces this year.
- Cost of food and beverages were slightly up as a response to feedback from last year.
- Problems that were experienced with audio video systems are being followed up on to avoid such issues in the future.
- They are checking into our use of some of the newer space in the Civic Center for future ETI sessions.
- The survey was generally positive and did emphasize a focus on more educational sessions.

Possible Train Trip for 2015 IACP in Chicago, Chief Don Abbott:

Chief Abbott is a member of the "Friends of 261", an organization that restores vintage locomotives and train cars. He addressed the specifics regarding the possibility of MCPA members renting a vintage car to link onto an Amtrak train that runs from Minneapolis to Chicago in conjunction with this year's IACP Convention in Chicago. A survey is being conducted by C-Notes to determine if there is sufficient interest to act on this idea. We will need 30-40 participants to make the trip possible, we should know if there is sufficient interest by the middle of August.

Treasurer's Report, Susan Engel:

- The May monthly financial report for the Association and the Foundation was presented by Susan Engel. President McPhee presented the May Bills. A motion to approve payment of the bills and the financial report was made by Rodney Seurer, seconded by Eric Klang; the motion passed.

President's Report, President Hugo McPhee:

- The workshop presented by Patrick Oliver on June 15 -16 went well and the reviews were generally positive. Dr. Oliver is being considered for next year's ETI.
- As a move to bring more diversity to our workforce President McPhee has met with the MAWP and the Somali Officers groups and will be meeting with the Black Officers Association and the Hispanic Officers Association in the near future.

Secretary Report:

- Minutes from May 21, 2015 Meeting were submitted. A motion to approve was made by Dan Hatten and seconded by Jeff Potts; the motion passed.

Executive Director's Report: Andy Skoogman:

- Some updates to the 2015-2016 Tactical Plan were distributed and reviewed. A motion to approve the updates as presented was made by Mike Goldstein and seconded by Dave Bentrud; the motion passed.
- Media Training has been going well. The 4 hour version took place in Faribault and had 41 people attend. MCPA conducted a full day command level class for Plymouth PD in May.
- Negotiations with Pierre Productions are underway. A sliding scale for the magazine and integrating the magazine and ETI contracts are being proposed. We are also looking at taking the financial management and preregistration of ETI in house. We are hoping to complete negotiations by June30.

Committee Reports:

- Legislative Committee, Jeff Potts:
 - Body Cameras – We will consider a submitting a request for a temporary data classification to the Department of Administration in absence of legislation.
 - A formalization of the Legislator Recognition Program was made in the form of a motion. It was moved to hold a Board Meeting in the Downtowner Gill in St. Paul either in September or October and recognize the selected legislators at lunch during the meeting. An allocation, not to exceed \$1,000 was proposed. The motion was made by Mike Goldstein and seconded by Stephanie Revering; the motion passed.
 - License Plate Readers – The rules regarding LPR's that were established by the legislation this year will be placed in C-Notes.
- Professional Development, Todd Sandell:
 - The evaluation of the June CLEO and Command Academy was distributed and reviewed. The reviews of the class were positive.
 - Two Leadership Classes, one CLEO and Command and one Advanced CLEO and Command are planned for 2016.

- Academic Partnership Program partners are being discussed with Hamline College, the University of MN, and St. Cloud State.
- Changes to the old Education and Training Committee have gone out to members in e-mail.
- CLEO Certification has been granted to our first sheriff, Tim Leslie, Dakota County Sheriff has been granted certification.
- Communications, Joe Sheeran:
 - Chief Chat has been successful in the first few implementations in C-Notes.
 - The magazine should be out in the first couple of weeks of July.

Old Business:

- **Statewide Emergency Communications Board, Mike Risvold:**

An update on the activities of the SECB was provided:

- The radio system is almost complete.
- We are getting closer to 911 texting.
- Firstnet Public Safety Broadband – The best deployment of this system is currently being discussed in the Metro.

Meeting Adjourned, 12:57 pm:

Motion made by Dan Hatten and seconded by Mike Risvold; the motion passed.

**Board Resolution of Minnesota Chiefs of Police Association
Approving the 2014 Annual Report**

Duly passed on July 16, 2015

APPROVAL OF ANNUAL REPORT -

WHEREAS, the 2014 Annual Report of the Minnesota Chiefs of Police Association has been recommended for adoption by the Executive Director and Finance Manager.

RESOLVED, that the 2014 Annual Report of the Minnesota Chiefs of Police Association presented as Schedule A to this board resolution is hereby approved and shall be allocated

RESOLVED, that the Directors approve the content of the Annual Report, that they assume and will continue to assume policy matters for the organization and that they have supervised the finances of the organization and will continue to do so.

It is hereby certified by the undersigned that this ongoing resolution was duly passed by the Board of Directors of the Minnesota Chiefs of Police Association on the 16th day of July 2015 in accordance with the By-Laws governing the association and that the hereby resolution has been duly recorded and is in full force and effect.

Director

Director

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CLIENT'S COPY

Smith, Schafer and Associates, Ltd.
Certified Public Accountants
2035 E. County Road D, Suite A
Maplewood, MN 55109

Minnesota Chiefs of Police Association,
Inc.
1951 Woodlane Drive
Woodbury, MN 55125

Enclosed are the organization's 2014 Exempt Organization returns. The state Exempt Organization return and Annual Report are also enclosed. These should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

FORM 990-T RETURN:

Form 990-T has an overpayment of \$187. The entire overpayment has been applied to the estimated tax payments.

No amount is due on Form 990-T.

Please sign and mail on or before November 16, 2015.

Mail to - Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

MINNESOTA FORM M4NP RETURN:

Mail to - Minnesota Revenue
Mail Station 1257
St. Paul, MN 55146-1257

Please sign and mail Form M4NP on or before December 15, 2015.

The overpayment in the amount of \$250 has been applied to the declaration of estimated tax.

No payment is required.

MINNESOTA ANNUAL REPORT RETURN:

Please sign and mail Annual Report on or before July 15, 2015.

Mail to - Office of the Attorney General
Suite 1200, Bremer Tower
445 Minnesota Street
St. Paul, MN 55101-2130

Enclose a check for \$25 made payable to State of Minnesota. Include the organization's state registration number on the remittance.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Sincerely,

Smith, Schafer and Associates, Ltd.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2014, or fiscal year beginning _____, 2014, and ending _____, 20____

2014

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.**

Name of exempt organization

MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.

Employer identification number

41-1312128

Name and title of officer

**ANDREW SKOOGMAN
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>515,963.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **SMITH, SCHAFFER AND ASSOC., LTD.** to enter my PIN **46712**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

4103795555
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1951 WOODLANE DRIVE City or town, state or province, country, and ZIP or foreign postal code WOODBURY, MN 55125 F Name and address of principal officer: ANDY SKOOGMAN SAME AS C ABOVE	D Employer identification number 41-1312128 E Telephone number 651-457-0677 G Gross receipts \$ 527,685. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.MNCHIEFS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1954		M State of legal domicile: MN

Part I Summary

1	Briefly describe the organization's mission or most significant activities: PROMOTE AND DEVELOP QUALITY LEADERSHIP AND MANAGEMENT FOR THE PUBLIC'S SAFETY.		
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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	49,504.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	1,085.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	142,465.	152,392.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	326,864.	314,980.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-38,328.	16,517.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	68,419.	32,074.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	499,420.	515,963.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	218,813.	163,757.
16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,859.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	341,833.	346,105.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	560,646.	509,862.
19	Revenue less expenses. Subtract line 18 from line 12	-61,226.	6,101.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	978,085.	960,199.
22	Net assets or fund balances. Subtract line 21 from line 20	164,780.	146,056.
22		813,305.	814,143.

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 ANDY SKOOGMAN, EXECUTIVE DIRECTOR Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name DEAN RICHARDS	Preparer's signature DEAN RICHARDS	Date	Check if self-employed <input type="checkbox"/>	PTIN P00029984
	Firm's name ▶ SMITH, SCHAFFER AND ASSOC., LTD.	Firm's EIN ▶ 41-1489071			
	Firm's address ▶ 2035 EAST COUNTY ROAD D, STE A MAPLEWOOD, MN 55109		Phone no. (651) 770-8414		

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: PROMOTE AND DEVELOP QUALITY LEADERSHIP AND MANAGEMENT FOR THE PUBLIC'S SAFETY.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 248,752. including grants of \$ 13,320.) (Revenue \$)

PROVIDES TRAINING THROUGH: THE EXECUTIVE TRAINING INSTITUTE (ETI), IS THE PREMIER TRAINING VENUE FOR POLICE EXECUTIVES THROUGHOUT THE UPPER MIDWEST. IT FEATURES NATIONAL KEYNOTE SPEAKERS AND WELL-RESPECTED LOCAL AUTHORITIES. ETI OFFERS BREAKOUT SESSIONS THAT PROVIDE PARTICIPANTS WITH INFORMATION ABOUT BEST PRACTICES IN POLICING, RESOURCES FOR LOCAL DEPARTMENTS AND CUTTING EDGE TECHNOLOGY. ETI ALSO INCLUDES AN AWARDS BANQUET AND AN EXHIBIT HALL.

CLEO AND COMMAND ACADEMY IS DESIGNED FOR CHIEF LAW ENFORCEMENT OFFICERS (CLEOS) AND THEIR IMMEDIATE COMMAND STAFF. THE ACADEMY PROVIDES THEM WITH FUNDAMENTAL INFORMATION NECESSARY TO PERFORM THE DUTIES OF OFFICE. AMONG ITS COURSE OFFERING ARE SESSIONS ON BUDGETING, STATE AND FEDERAL

4b (Code:) (Expenses \$ 59,230. including grants of \$) (Revenue \$)

KEEPS MEMBERS INFORMED THROUGH ITS WEBSITE, ELECTRONIC NEWSLETTER AND QUARTERLY MAGAZINE.

IS RECOGNIZED AS THE VOICE OF POLICE EXECUTIVES IN MINNESOTA. THE ASSOCIATION REPRESENTS ITS MEMBERS ON LEGISLATIVE, REGULATORY AND COMMUNITY ISSUES RELATED TO CRIME, PUBLIC SAFETY AND LAW ENFORCEMENT. PROMOTES PUBLIC AWARENESS - INCLUDES STAFF PARTICIPATION IN COMMITTEES, MEETINGS, AND TASK FORCES AS A RESOURCE TO LEGISLATORS.

4c (Code:) (Expenses \$ 129,902. including grants of \$) (Revenue \$)

MEMBER SUPPORT AND SERVICES - THE ASSOCIATION HAS DEVELOPED AND MAKES AVAILABLE A LIBRARY OF MODEL POLICIES AND PRACTICES, DIRECTORIES AND PROVIDES THE MINNESOTA POLICE CHIEF MAGAZINE, COMMUNICATION NOTES, E-MAIL NEWSLETTER, AND LEGISLATIVE SUMMARY REPORTS TO INFORM MEMBERS OF UPDATES ABOUT LAW ENFORCEMENT ISSUES.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 437,884.

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i>	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b 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? <i>If "Yes," complete Schedule D, Part VII</i>		X
c 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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d 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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		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):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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		
2b	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 (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	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)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 15		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 15		
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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		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	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did 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
b	Other officers or key employees of the organization	X	
	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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **ANDY SMOGMAN - 651-485-7667**
1951 WOODLANE DRIVE, WOODBURY, MN 55125

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

Check if Schedule O contains a response or note to any line in this Part VII

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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEFF MCCORMICK IMMEDIATE PAST PRESIDENT	1.00	X					0.	0.	0.	
(2) GORDON RAMSAY PRESIDENT	1.00	X		X			0.	0.	0.	
(3) HUGO MCPHEE VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(4) CARI GERLICHER TREASURER	1.00	X		X			0.	0.	0.	
(5) DAVID EBINGER SECRETARY	1.00	X		X			0.	0.	0.	
(6) JEFF POTTS SERGEANT-AT-ARMS	1.00	X		X			0.	0.	0.	
(7) ERIC KLANG DIRECTOR	1.00	X					0.	0.	0.	
(8) MICHAEL GOLDSTEIN 3RD VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(9) DANIEL HATTEN DIRECTOR	1.00	X					0.	0.	0.	
(10) MICHAEL RISVOLD DIRECTOR	1.00	X					0.	0.	0.	
(11) PAUL SCHNELL DIRECTOR	1.00	X					0.	0.	0.	
(12) DAVID BENTRUD DIRECTOR	1.00	X					0.	0.	0.	
(13) RODNEY SEURER 2ND VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(14) JEFF TATE DIRECTOR	1.00	X					0.	0.	0.	
(15) TIM EGEBRAATEN DIRECTOR	1.00	X					0.	0.	0.	
(16) ANDY SKOOGMAN EXECUTIVE DIRECTOR	40.00			X			72,292.	0.	0.	

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							72,292.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							72,292.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	91,792.				
	c Fundraising events	1c					
	d Related organizations	1d	60,600.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		152,392.				
Program Service Revenue	2 a <u>ETI CONFERENCE FEES</u>	Business Code 900099	219,456.	219,456.			
	b <u>MAGAZINE ADVERTISING</u>	900004	49,504.		49,504.		
	c <u>TRAINING AND CONSULTIN</u>	900099	46,020.	46,020.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		314,980.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		16,517.			16,517.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		12,080.			12,080.	
	6 a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	27,387.				
		b Less: direct expenses	b	11,722.			
c Net income or (loss) from fundraising events			15,665.			15,665.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	824.					
	b Less: cost of goods sold	b	0.				
	c Net income or (loss) from sales of inventory		824.	824.			
Miscellaneous Revenue		Business Code					
11 a <u>RAFFLE</u>	900099	3,080.	3,080.				
b <u>OTHER INCOME</u>	900099	425.	425.				
c							
d All other revenue							
e Total. Add lines 11a-11d		3,505.					
12 Total revenue. See instructions.		515,963.	269,805.	49,504.	44,262.		

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

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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).

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	72,292.	62,038.	8,432.	1,822.
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	62,883.	42,302.	15,644.	4,937.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	15,037.	11,578.	2,707.	752.
10 Payroll taxes	13,545.	10,430.	2,438.	677.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	34,250.	14,196.	18,689.	1,365.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	5,498.	5,397.	79.	22.
12 Advertising and promotion				
13 Office expenses	11,165.	9,313.	1,247.	605.
14 Information technology	2,343.	1,804.	422.	117.
15 Royalties				
16 Occupancy	12,848.	9,893.	2,313.	642.
17 Travel	1,178.	1,178.		
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	3,774.	2,723.	874.	177.
23 Insurance	5,296.	4,078.	953.	265.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DIRECT PROGRAM EXPENSES	240,164.	240,164.		
b BOARD EXPENSES	14,794.	11,391.	2,663.	740.
c UTILITIES	13,648.	10,509.	2,457.	682.
d MISCELLANEOUS	1,147.	890.	201.	56.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	509,862.	437,884.	59,119.	12,859.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	199,388.	1	210,180.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	40,889.	4	16,382.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net	289,616.	7	277,584.	
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	20,797.	9	26,742.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	63,396.			
	b Less: accumulated depreciation	57,989.			
	11 Investments - publicly traded securities	419,148.	10c	5,407.	
	12 Investments - other securities. See Part IV, line 11		11	423,904.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets		13		
	15 Other assets. See Part IV, line 11		14		
16 Total assets. Add lines 1 through 15 (must equal line 34)	978,085.	15	960,199.		
17 Accounts payable and accrued expenses	38,530.	16	960,199.		
18 Grants payable		17	14,405.		
19 Deferred revenue	126,250.	18	131,651.		
20 Tax-exempt bond liabilities		19			
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20			
22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21			
23 Secured mortgages and notes payable to unrelated third parties		22			
24 Unsecured notes and loans payable to unrelated third parties		23			
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24			
26 Total liabilities. Add lines 17 through 25	164,780.	25	146,056.		
27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
27 Unrestricted net assets	813,305.	26	814,143.		
28 Temporarily restricted net assets		27			
29 Permanently restricted net assets		28			
30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
30 Capital stock or trust principal, or current funds		29			
31 Paid-in or capital surplus, or land, building, or equipment fund		30			
32 Retained earnings, endowment, accumulated income, or other funds		31			
33 Total net assets or fund balances	813,305.	32	814,143.		
34 Total liabilities and net assets/fund balances	978,085.	33	960,199.		
		34			

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	515,963.
2	Total expenses (must equal Part IX, column (A), line 25)	2	509,862.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,101.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	813,305.
5	Net unrealized gains (losses) on investments	5	-5,263.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	814,143.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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.		
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? _____		X
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 _____		

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization

MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.

Employer identification number

41-1312128

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(6) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number 41-1312128
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MINNESOTA CHIEFS OF POLICE FOUNDATION 1951 WOODLANE DRIVE WOODBURY, MN 55125	\$ 60,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number 41-1312128
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number 41-1312128
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number 41-1312128
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ 28,214.
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART I-A, LINE 1:

LOBBYING ACTIVITIES TO INFLUENCE LEGISLATURE ON LAW ENFORCEMENT ISSUES
 SUCH AS THE PRIMARY SEAT BELT LAW, OPPOSING MEDICAL USE OF MARIJUANA,
 LESSER FINES FOR MINOR TRAFFIC VIOLATIONS, MONITORING OF GANG STRIKE
 FORCE LAWS, AND OPPOSITION OF AUTHENTIC-LOOKING TOY GUNS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No. 1545-0047

2014

Open to Public Inspection

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.** Employer identification number **41-1312128**

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 value of contributions to (during year)		
3 Aggregate value of 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.

- Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 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)?
- In Part XIII, 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.

- If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.
 - If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- 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 (ASC 958) relating to these items:

a Revenue 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
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

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 the 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 XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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 current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(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				
e Other		63,396.	57,989.	5,407.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,407.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, 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 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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 (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	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 XIII.)	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 XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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 XIII.)	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 XIII.)	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 XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ASSOCIATION IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE REGARDING INCOME RECEIVED IN CONNECTION WITH THEIR EXEMPT PURPOSE. INCOME RECEIVED IN CONNECTION WITH ADVERTISING REVENUES (NET OF EXPENSES) IS CONSIDERED UNRELATED BUSINESS INCOME AND IS TAXED AT CORPORATE RATES. MANAGEMENT HAS DETERMINED THAT THE ORGANIZATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS AND ASSOCIATED UNRECOGNIZED BENEFITS THAT MATERIALLY IMPACT THE COMBINED FINANCIAL STATEMENTS OR RELATED DISCLOSURES.

Part XIII Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		PERMIT SALES (event type)	POLICE OFFICER TEST (event type)	NONE (total number)	
Revenue	1 Gross receipts	13,687.	13,700.		27,387.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	13,687.	13,700.		27,387.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	2,176.	9,546.		11,722.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				11,722.
11 Net income summary. Subtract line 10 from line 3, column (d)				15,665.	

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 Noncash 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. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 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? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.

Employer identification number
41-1312128

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

MANDATES, HUMAN RESOURCES, DATA PRACTICES, COMMUNITY INVOLVEMENT,

ETHICS AND LEADERSHIP. THE ACADEMY HAS BEEN RECOGNIZED BY THE MINNESOTA

POST BOARD, AND THE LEAGUE OF MINNESOTA CITIES AS ESSENTIAL TRAINING

FOR NEW CHIEFS. IT ALSO GIVES MORE SEASONED CHIEFS AN OPPORTUNITY TO

REFINE AND REFRESH THEIR SKILLS. IT IS OFFERED ANNUALLY AT CAMP RIPLEY.

THE LEADERSHIP ACADEMY, TARGETS FIRST-LINE SUPERVISORS AND HELPS THEM

MAKE THE TRANSITION FROM PATROL OFFICER TO SUPERVISOR. IT PROVIDES

PRACTICAL INFORMATION ABOUT TRAINING, MOTIVATING AND EVALUATING THE

OFFICERS THEY SUPERVISE. IT AFFORDS THEM THE OPPORTUNITY TO IDENTIFY

THEIR MANAGEMENT STYLE. THE ACADEMY IS DESIGNED TO PROVIDE SUPERVISORS

WITH THE SKILLS NECESSARY TO LEAD HIGH PERFORMANCE TEAMS. IT IS OFFERED

IN THE SPRING AND THE FALL OF EACH YEAR.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS THE FOLLOWING MEMBER TYPES:

VOTING: ELIGIBLE FOR VOTING MEMBERSHIP ARE CHIEF LAW ENFORCEMENT OFFICERS

OF STATE OR LOCAL LAW ENFORCEMENT AGENCY IN THE STATE OF MINNESOTA

AUTHORIZED BY LAW TO EMPLOY PEACE OFFICERS, EXCLUDING COUNTY SHERIFFS. THE

CHIEF LAW ENFORCEMENT OFFICERS SHALL BE THE HIGHEST-RANKING OFFICER IN THE

AGENCY HOLDING AN ACTIVE POST LICENSE UNDER THE RULES OF THE MINNESOTA

BOARD OF PEACE OFFICER STANDARDS AND TRAINING (POST BOARD). ANNUAL DUES ARE

\$165-\$320 DEPENDING ON DEPARTMENT SIZE.

ASSOCIATE: ELIGIBLE FOR ASSOCIATION MEMBERSHIP ARE: (A) FEDERAL, STATE OR

LOCAL LAW ENFORCEMENT OFFICIAL WHOSE OFFICE IS IN THE STATE OF MINNESOTA,

OR A CONTIGUOUS STATE OR PROVINCE, AND WHO IS IN CHARGE OF, THE SECOND-IN

Name of the organization **MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

Employer identification number
41-1312128

COMMAND OF, OR HOLDS THE RANK OF CAPTAIN OR HIGHER OF THE LAW ENFORCEMENT AGENCY, INCLUDING COUNTY SHERIFF'S DEPARTMENTS, AND WHO DOES NOT QUALIFY TO BE A VOTING MEMBER; (B) ANY APPOINTED OFFICIAL WHO DIRECTLY SUPERVISES PERSONS ELIGIBLE FOR MEMBERSHIP UNDER SECTION 4, SUBSECTION (A) OR UNDER SECTION 2, AND WHO DOES NOT QUALIFY TO BE A VOTING MEMBER; (C) ANY PERSON WHO HAS BEEN A MEMBER OF THE ASSOCIATION AND WHO HAS RETIRED FROM PUBLIC SERVICE. ANNUAL DUES ARE \$130.

SUPPORTING: ELIGIBLE FOR SUPPORTING MEMBERSHIP ARE THOSE INDIVIDUALS OR BUSINESS WHOSE BUSINESS OR PROFESSION OR INTEREST BRINGS THEM IN CLOSE RELATIONSHIP WITH THE VOTING OR ASSOCIATE MEMBERSHIP OF THE ASSOCIATION, AND WHO SUPPORT THE MISSION AND PURPOSE OF THE ASSOCIATION. ANNUAL DUES ARE \$175.

RETIRED: ELIGIBLE FOR RETIRED MEMBERSHIP ARE THOSE INDIVIDUALS WHO WERE VOTING MEMBERS IN GOOD STANDING AT THE TIME OF THEIR RETIREMENT FROM PUBLIC SERVICE, BUT WHO WERE NOT ELIGIBLE FOR LIFE MEMBERSHIP. ANNUAL DUES ARE \$20.

FORM 990, PART VI, SECTION A, LINE 7A:

THE ELECTION OF DIRECTORS SHALL BE HELD AT THE ANNUAL MEETING. TERMS OF DIRECTORS SHALL BE 3 YEARS.

FORM 990, PART VI, SECTION B, LINE 11:

ACCOUNTANT AND EXECUTIVE DIRECTOR REVIEW FORM 990 DRAFT. WHEN FINALIZED, EXECUTIVE BOARD AND TREASURER REVIEW FORM 990 RETURN. ONCE REVIEWED, EXECUTIVE BOARD RECOMMENDS FULL BOARD ACCEPTANCE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HAS A WRITTEN CONFLICT OF INTEREST POLICY. THE POLICY IS

Name of the organization MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number 41-1312128
--	---

REVIEWED WITH THE BOARD MEMBERS. THEY SIGN A CONFLICT OF INTEREST POLICY ANNUALLY. BOARD MEMBERS ARE ENCOURAGED TO DISCUSS ANY CONFLICTS OF INTEREST AT MONTHLY BOARD MEETINGS.

FORM 990, PART VI, SECTION B, LINE 15B:

MANAGEMENT COMPENSATION IS REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS. COMPENSATION FOR NEW POSITIONS IS DETERMINED BY THE BOARD BASED ON COMPARABLE POSITIONS IN THE MARKET AND AN INDIVIDUAL'S RELATIVE EXPERIENCE AND SKILLS.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS ARE PROVIDED UPON REQUEST IN REQUESTED FORMAT, PAPER OR EMAIL ATTACHMENT.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization **MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.** Employer identification number **41-1312128**

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
MINNESOTA CHIEFS OF POLICE FOUNDATION - 27-0833763, 1951 WOODLANE DRIVE, WOODBURY, MN 55125	LAW ENFORCEMENT ETHICS AND TRAINING	MINNESOTA	501(C)(3)	LINE 9			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2014

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

Schedule R (Form 990) 2014

INC.

41-1312128

Page **2**

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**MINNESOTA CHIEFS OF POLICE ASSOCIATION,
INC.**

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) MINNESOTA CHIEFS OF POLICE FOUNDATION	C	60,600.	ACTUAL RECEIPTS
(2) MINNESOTA CHIEFS OF POLICE FOUNDATION	Q	199.	ACTUAL EXPENSES
(3)			
(4)			
(5)			
(6)			

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2014

For calendar year 2014 or other tax year beginning _____, and ending _____

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue Service

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC. Number, street, and room or suite no. If a P.O. box, see instructions. 1951 WOODLANE DRIVE City or town, state or province, country, and ZIP or foreign postal code WOODBURY, MN 55125	D Employer identification number (Employees' trust, see instructions.) 41-1312128 E Unrelated business activity codes (See instructions.) 541800
--	---------------	--	---

C Book value of all assets at end of year 959,796.	F Group exemption number (See instructions.)	G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust
---	---	--

H Describe the organization's primary unrelated business activity. ▶ **ADVERTISING REVENUE**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **ANDY SKOOGMAN** Telephone number ▶ **651-485-7667**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	49,504.	40,934.	8,570.
12 Other income (See instructions; attach schedule)			
13 Total. Combine lines 3 through 12	49,504.	40,934.	8,570.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	1,023.
15 Salaries and wages	15	2,766.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	380.
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	422.
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	SEE STATEMENT 1
29 Total deductions. Add lines 14 through 28	29	5,872.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	2,698.
31 Net operating loss deduction (limited to the amount on line 30)	31	SEE STATEMENT 2
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	2,085.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	1,085.

MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$ _____ (2) \$ _____ (3) \$ _____		
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$ _____		
(2) Additional 3% tax (not more than \$100,000)	\$ _____		
c Income tax on the amount on line 34		35c	163.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:			
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		36	
37 Proxy tax. See instructions		37	
38 Alternative minimum tax		38	
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies		39	163.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a		
b Other credits (see instructions)	40b		
c General business credit. Attach Form 3800	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e Total credits. Add lines 40a through 40d		40e	
41 Subtract line 40e from line 39		41	163.
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		42	
43 Total tax. Add lines 41 and 42		43	163.
44a Payments: A 2013 overpayment credited to 2014	44a	350.	
b 2014 estimated tax payments	44b		
c Tax deposited with Form 8868	44c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	44d		
e Backup withholding (see instructions)	44e		
f Credit for small employer health insurance premiums (Attach Form 8941)	44f		
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	44g		
45 Total payments. Add lines 44a through 44g		45	350.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		46	
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed		47	
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid		48	187.
49 Enter the amount of line 48 you want: Credited to 2015 estimated tax 187. Refunded		49	0.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2014 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (att. schedule)	4a				
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5				

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	EXECUTIVE DIRECTOR	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed		PTIN
Paid Preparer Use Only	DEAN RICHARDS	DEAN RICHARDS			P00029984	
	Firm's name	SMITH, SCHAFER AND ASSOC., LTD. 2035 EAST COUNTY ROAD D, STE A			Firm's EIN	41-1489071
	Firm's address	MAPLEWOOD, MN 55109			Phone no.	(651)770-8414

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)(see instructions)

1. Description of property

(1)		
(2)		
(3)		
(4)		

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**
 (b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **0.**

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

Totals **0.** Enter here and on page 1, Part I, line 7, column (A). **0.**
 Enter here and on page 1, Part I, line 7, column (B). **0.**

Total dividends-received deductions included in column 8 **0.**

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). **0.**
 Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). **0.**

Totals **0.**

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A). 0.		Enter here and on page 1, Part I, line 9, column (B). 0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A). 0.	Enter here and on page 1, Part I, line 10, col. (B). 0.			Enter here and on page 1, Part II, line 26. 0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) MINNESOTA POLICE						
(2) CHIEF	49,504.	40,934.	8,570.			
(3)						
(4)						
Totals from Part I		0.	0.			0.
Totals, Part II (lines 1-5)		Enter here and on page 1, Part I, line 11, col. (A). 49,504.	Enter here and on page 1, Part I, line 11, col. (B). 40,934.			Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) ANDY SKOOGMAN	EXECUTIVE DIRECTOR	1.00%	1,023.
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			1,023.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	1
DESCRIPTION		AMOUNT	
COMPUTER EXPENSES		66.	
INSURANCE		148.	
OFFICE SUPPLIES		225.	
TELEPHONE		383.	
ACCOUNTING		42.	
POSTAGE AND DELIVERY		57.	
OCCUPANCY		360.	
TOTAL TO FORM 990-T, PAGE 1, LINE 28		1,281.	

FORM 990-T	NET OPERATING LOSS DEDUCTION	STATEMENT	2	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/13	613.	0.	613.	613.
NOL CARRYOVER AVAILABLE THIS YEAR			613.	613.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) - You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.	Employer identification number (EIN) or 41-1312128
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1951 WOODLANE DRIVE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WOODBURY, MN 55125	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ANDY SKOOGMAN

- The books are in the care of ▶ **1951 WOODLANE DRIVE - WOODBURY, MN 55125**
Telephone No. ▶ **651-485-7667** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2015**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2014** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

STATE OF MINNESOTA

CHARITABLE ORGANIZATION INITIAL REGISTRATION & ANNUAL REPORT FORM

ATTORNEY GENERAL LORI SWANSON

SUITE 1200, BREMER TOWER

445 MINNESOTA STREET

ST. PAUL, MN 55101-2130

(651) 757-1311

(651) 296-1410 (TTY)

www.ag.state.mn.us

Annual Reporting

Initial Registration

FEDERAL EIN NUMBER: 41-1312128

FOR YEAR ENDING: 12/31/2014

SECTION A: REQUIRED INFORMATION FOR INITIAL REGISTRATION & ANNUAL REPORTING

MINNESOTA CHIEFS OF POLICE ASSOCIATION,

1. Legal Name of Organization: INC.

If annual reporting, is this a new name since the organization's last filing? Yes No

If so, please state former name:

2. List all names under which the organization solicits contributions: MINNESOTA CHIEFS OF POLICE ASSOCIATION, INC.

3. Mailing Address of Organization (required) Physical Address of Organization (required) 1951 WOODLANE DRIVE WOODBURY, MN 55125 1951 WOODLANE DRIVE WOODBURY, MN 55125

4. Contact Person ANDY SKOOGMAN E-mail Tel. No. 651-457-0677 Fax No.

5. Does the organization use the services of a professional fund-raiser (outside solicitor or consultant)? Yes No

If so, provide name and address of any outside professional fund-raiser employed by the organization and state the total amount of compensation each outside fund-raiser received from the filing organization during the year. Attach schedule if more than one.

Name Address City State ZIP Compensation

6. a) Does this professional fund-raiser solicit or consult in Minnesota? Yes No

b) Is this professional fund-raiser registered to solicit or consult in Minnesota? Yes No

7. Month and day accounting year ends: 12/31

8. Has the organization included the filing fee, late fee (if any) and all attachments required by the instructions? Yes No

Office Use Only: ARF \$25 \$50 N (e-Postcard) 990 EZ PF FES SIG BD SAL Audit

9. This Section A(9) must be completed by organizations filing a 990-N (e-Postcard) or organizations whose filing does not contain the information requested below. This includes organizations that: 1) do not file an IRS Form 990, 2) file an IRS Form 990-EZ or 990-PF, or 3) organizations that file a group return that does not include the filing organization's individual financial information.

INCOME

Contributions from the public	\$	<u>152,392.</u>
Government Grants	\$	<u>0.</u>
Other revenue	\$	<u>363,571.</u>
TOTAL REVENUE	\$	<u>515,963.</u>

EXCESS or DEFICIT	\$	<u>6,101.</u>
TOTAL Assets	\$	<u>960,199.</u>
TOTAL Liabilities	\$	<u>146,056.</u>

END OF YEAR FUND BALANCE/NET WORTH (Assets minus Liabilities) \$ 814,143.

SECTION C: REQUIRED FOR ANNUAL REPORTING ONLY

ALL Annual Report filers MUST complete questions 1-6

1. Has the organization's accounting year changed since the last report was filed? Yes No
 If yes, provide the new year-end date: _____

2. **Attach** an explanation if there has been any change in the organization's tax status with the Internal Revenue Service; a significant change in the purposes of the organization; or if the organization's right to solicit funds has been denied, suspended, revoked or enjoined by any state agency or court in any state, or if there are proceedings pending. None Attached

3. List of the five highest paid directors, officers, and employees of the organization and its related organizations, as that term is defined by section 317A.011, subdivision 18, that receive total compensation of more than \$100,000, together with the compensation paid to each. For purposes of this subdivision, "compensation" is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. The value of fringe benefits and deferred compensation paid by the charitable organization and all related organizations as that term is defined by section 317A.011, subdivision 18, shall also be reported as a separate item for each person whose compensation is required to be reported pursuant to this subdivision.

	Name/Title	Compensation	Deferred Compensation	Fringe Benefits
1				
2				
3				
4				
5				

4. **Attach** a list of organization's board of directors. Attached Included in IRS return

5. **Attach a GAAP audit** if total revenue exceeds \$750,000. Attached
 Audit not included under the Food Shelf Exemption (excluding from total revenue the value of food donated to a nonprofit food shelf for redistribution at no cost). Audit not required

6. Minnesota law requires that an organization file a copy of all tax or informational returns filed with the IRS, including IRS Form 990-N (e-Postcard), 990, 990-EZ, or 990-PF, including all schedules and amendments. Has the organization included with this annual report a copy of all tax or informational returns, including IRS Form 990-N (e-Postcard), 990, 990-EZ or 990-PF that it filed with the IRS (excluding Schedule B or any other donor list)? Yes No (Not required to file a return with IRS or files a group return).

NOTE: By answering YES to the above question, you are attesting that the IRS informational return filed with this office is an exact copy, including all schedules and attachments, of the IRS informational return filed with the IRS (excluding Schedule B or any other donor list the IRS may require).

7. This Section C(7) must be completed by organizations that: 1) do not file an informational return with the IRS; 2) file a 990-N (e-Postcard), 990-EZ, or 990-PF; 3) file a group return that does not include the filing organization's functional expense information; or 4) file an IRS Form 990 that does not contain a completed functional expenses statement within the IRS Form 990.

Statement of Functional Expenses				
	(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.				
2 Grants and other assistance to individuals in the U.S.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	72,292.	62,038.	8,432.	1,822.
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	62,883.	42,302.	15,644.	4,937.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	15,037.	11,578.	2,707.	752.
10 Payroll taxes	13,545.	10,430.	2,438.	677.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	34,250.	14,196.	18,689.	1,365.
d Lobbying				
e Professional fundraising services				
f Investment management fees				
g Other	5,498.	5,397.	79.	22.
12 Advertising and promotion				
13 Office expenses	11,165.	9,313.	1,247.	605.
14 Information technology	2,343.	1,804.	422.	117.
15 Royalties				
16 Occupancy	12,848.	9,893.	2,313.	642.
17 Travel	1,178.	1,178.		
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	3,774.	2,723.	874.	177.
23 Insurance	5,296.	4,078.	953.	265.
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 DIRECT PROGRAM EXPENSES	240,164.	240,164.		
b BOARD EXPENSES	14,794.	11,391.	2,663.	740.
c UTILITIES	13,648.	10,509.	2,457.	682.
d All other expenses STMT 1	1,147.	890.	201.	56.
25 Total functional expenses. Add lines 1 through 24d	509,862.	437,884.	59,119.	12,859.
26 Joint costs. 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				

Must be prepared in accordance with generally accepted accounting principles.
For 990-EZ filers: Column A, Line 25 should equal line 17 IRS Form 990-EZ
For 990-PF filers: Column A, Line 25 should equal line 26 IRS Form 990-PF
The total of Column A, lines 1 through 24d should equal line 25a.
The total of lines 25b, 25c and 25d, should equal line 25a

SECTION D: REQUIRED FOR INITIAL REGISTRATION & ANNUAL REPORTING

BOARD OF DIRECTORS
SIGNATURES AND ACKNOWLEDGMENT

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

DIRECTOR _____ (Title) and DIRECTOR _____ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

_____ (Board of Directors, Trustees, or Managing Group) adopted on the _____

day of _____, 20 ____, approving the contents of the document, and do hereby certify that the

_____ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the finances of the organization. We

further state that the information supplied is true, correct and complete to the best of our knowledge.

Name (Print)

Name (Print)

Signature

Signature

DIRECTOR _____
Title

DIRECTOR _____
Title

Date

Date

*** NOTICE ***

Documents required to be filed are public records. Please do not include social security numbers, driver's license numbers or bank account numbers on the documents filed with this Office as they are not required, but could become part of the public records. A charitable organization is not required to file a list of its donors. If it is included, it may become part of the public file.

AG: #3124563-v1

ANNUAL REPORT	OTHER EXPENSES	STATEMENT	1	
DESCRIPTION	TOTAL EXPENSE	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
DIRECT PROGRAM EXPENSES	240,164.	240,164.	0.	0.
BOARD EXPENSES	14,794.	11,391.	2,663.	740.
UTILITIES	13,648.	10,509.	2,457.	682.
MISCELLANEOUS	1,147.	890.	201.	56.
TOTALS INCLUDED ON LN 25	269,753.	262,954.	5,321.	1,478.

Unrelated Business Income Tax (UBIT) Return 2014

For tax-exempt organizations, cooperatives, homeowners associations and political organizations with unrelated business income.

Tax year beginning 01012014, 2014, and ending 12312014 (required)

Please Print or Type	Name of Organization MINNESOTA CHIEFS OF POLICE A INC.		FEIN 411312128	Minnesota Tax ID (required) 1572462	
	Current Address 1951 WOODLANE DRIVE		<input type="checkbox"/> Check if New Address This Organization Files Federal Form (check one) <input checked="" type="checkbox"/> 990-T <input type="checkbox"/> 1120-C <input type="checkbox"/> 1120-H <input type="checkbox"/> 1120-POL		
	City WOODBURY	County	State MN	ZIP Code 55125	Exempt Under IRS Section (check one) <input checked="" type="checkbox"/> 501(c)(6) <input type="checkbox"/> 528 <input type="checkbox"/> Other:
	Check All That Apply: <input type="checkbox"/> Amended Return <input type="checkbox"/> Filing Under an Extension <input type="checkbox"/> Final Return (see inst., pg. 3)		Enter your NAICS Codes (see instructions, pg. 3) 541800 /		
	Are you filing a combined income return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Was 100% of the business conducted in Minnesota for this tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (complete and attach Schedule M4NPA)		

Determining Tax			You must round amounts to nearest whole dollar.
	1	Federal taxable income before net operating loss and specific deduction (from federal Form 990-T, line 30; 1120-C, line 25a; 1120-H, line 17; or 1120-POL, line 17c)	1 <u>2698</u>
	2	Total subtractions from federal taxable income (from M4NPI, line 1)	2 _____
	3	Federal taxable income or (loss) after subtractions (see instructions)	3 <u>2698</u>
	If you conducted business both within and outside Minnesota, complete M4NPA (see instructions, pg. 6). If 100% of your activities were conducted in Minnesota, do not complete M4NPA. Enter line 3 on line 4.		
	4	Minnesota taxable net income or (loss) (from M4NPA, line 15, or if 100% of your activities were conducted in Minnesota, enter amount from line 3 above)	4 <u>2698</u>
	5	Minnesota net operating loss deduction (from NOL)	5 <u>2698</u>
	6	Subtract line 5 from line 4 (if zero or less, enter zero)	6 <u>0</u>
	7	Total deductions from taxable net income (from M4NPI, line 2).....	7 _____
	8	Taxable income (subtract line 7 from line 6; if zero or less, enter zero)	8 <u>0</u>
Credits and Payments	9	Regular tax (multiply line 8 by 9.8% [0.098]; if zero or less, enter zero)	9 <u>0</u>
	10	Proxy tax (see instructions, pg. 3).....	10 _____
	11	Tax before credits (add lines 9 and 10).....	11 _____
	12	Total credits against tax (from M4NPI, line 3).....	12 _____
	13	Minnesota tax liability (subtract line 12 from line 11; if zero or less, enter zero).....	13 <u>0</u>
	14	Minnesota Nongame Wildlife Fund donation (see instructions, pg. 3)	14 _____
	15	Add lines 13 and 14	15 _____
	16	Total refundable credits (from M4NPI, line 4)	16 _____
	17	Amount credited from your 2013 Form M4NP, line 30	17 <u>250</u>
	18	2014 estimated tax payments	18 _____
	19	2014 extension payment	19 _____
	20	Total refundable credits and payments (add lines 16, 17, 18 and 19).....	20 <u>250</u>
	21	Subtract line 20 from line 15.....	21 <u>-250</u>
	22	Penalty (determine from worksheet in the instructions, pg. 4)	22 _____
	23	Interest (determine from worksheet in the instructions, pg. 4)	23 _____
24	Additional charge for underpayment of estimated tax (from M15NP, line 17)	24 _____	
25	Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 15, 22, 23 and 24)	25 _____	

Unrelated Business Income Tax (UBIT) Return 2014 (continued)

Name of Organization MINNESOTA CHIEFS OF POLICE ASSOCIATION,	FEIN 411312128	Minnesota Tax ID 1572462
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Amount Due or Overpaid	26 Amount from line 25 on the front of this form	26 _____
	27 Amount from line 20 on the front of this form	27 _____ 250
	28 AMOUNT DUE. If line 26 is more than or equal to line 27, subtract line 27 from 26	28 _____
	Payment method: <input type="checkbox"/> Electronic (see inst., pg. 2) <input type="checkbox"/> Check (see inst., pg2) <input type="checkbox"/> Amended return payment by check (see inst., pg. 2)	
	29 OVERPAYMENT. If line 27 is more than line 26, subtract line 26 from line 27	29 _____ 250
	30 Amount of line 29 to be credited to your 2015 estimated tax.....	30 _____ 250
31 Refund (subtract line 30 from line 29)	31 _____	

To have your refund direct deposited, enter your banking information below.

Account type: Checking Savings Routing number _____ Account number (use an account not associated with any foreign banks) _____

I declare that this return is correct and complete to the best of my knowledge and belief.

Sign Here	Authorized Signature	Title	Date	Daytime Phone	<input checked="" type="checkbox"/> I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
		EXECUTIVE DIRECTOR			
	Paid Preparer's Signature	PTIN	Date	Daytime Phone	
	DEAN RICHARDS	P00029984		(651) 770-8414	
Email Address for Correspondence, if Desired			This email address belongs to (check one):		
			<input type="checkbox"/> Employee	<input type="checkbox"/> Paid Preparer	

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules.

Mail to: Minnesota Revenue, Mail Station 1257, St. Paul, MN 55146-1257



Net Operating Loss Deduction 2014

Unitary businesses: Complete a separate Schedule NOL for each corporation that is carrying forward a net operating loss (NOL).

Name of Corporation or Nonprofit Organization MINNESOTA CHIEFS OF POLICE ASSOCIATION,	FEIN 411312128	Minnesota Tax ID 1572462
---	--------------------------	------------------------------------

Year	Taxable Net Income/Loss	Minnesota Losses Used	Losses Remaining
Oldest loss year 12/31/12	-3009	0	-3009
Subsequent year 1 12/31/13	-613	0	-3622
² 12/31/14	2698	-2698	-924
³			
⁴			
⁵			
⁶			
⁷			
⁸			
⁹			
¹⁰			
¹¹			
¹²			
¹³			
¹⁴			
¹⁵			
2014 Summary:		Net operating loss deduction -2698	Total losses remaining (to be carried forward) -924

Enter on M4T, line 6 or M4NP, line 5

