

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

COPY

A For the **2008** calendar year, or tax year beginning

and ending

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
WV SHERIFFS' ASSOCIATION
Doing Business As
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO BOX 3031
City or town, state or country, and ZIP + 4
CHARLESTON, WV 25331

D Employer identification number
55-0705534

E Telephone number
304-345-2232

G Gross receipts \$ **235,000.**

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

H(b) Are all affiliates included? Yes No
If "No," attach a list. (see instructions)

H(c) Group exemption number

J Tax-exempt status: 501(c) (3) (insert no.) 4947(a)(1) or 527

K Website: **N/A**

X Type of organization: Corporation Trust Association Other

L Year of formation: **1948** **M** State of legal domicile: **WV**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SEE ATTACHMENT		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
3 Number of voting members of the governing body (Part VI, line 1a)	3	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
5 Total number of employees (Part V, line 2a)	5 1	
6 Total number of volunteers (estimate if necessary)	6	
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 0.	
7b Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 24,573. Current Year 18,411.
	9 Program service revenue (Part VIII, line 2g)	225,220. 213,905.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,159. 84.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 6c, 9c, 10c, and 11e)	674. 2,600.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	252,626. 235,000.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		46,485. 52,099.
16a Professional fundraising fees (Part IX, column (A), line 11e)		107,164. 87,415.
b Total fundraising expenses (Part IX, column (D), line 25)		87,415.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		98,039. 94,272.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	260,688. 242,786.	
19 Revenue less expenses. Subtract line 18 from line 12	<8,062.> <7,786.>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 63,907. End of Year 55,951.
	21 Total liabilities (Part X, line 26)	1,129. 959.
	22 Net assets or fund balances. Subtract line 21 from line 20	62,778. 54,992.

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

Date

Type or print name and title

Paid Preparer's Use Only

Preparer's signature *Johns on Jan CPA*

Date **5-7-09**

Check if self-employed

Preparer's identifying number (see instructions) **0001000095**

Firm's name (or yours if self-employed), address, and ZIP + 4
BROWN, EDWARDS & COMPANY, L.L.P.
2 PLAYERS CLUB DRIVE, SUITE 100
CHARLESTON, WV 25311

EIN #
Phone no. **304-343-4188**

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

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WV SHERIFFS' ASSOCIATION

55-0705534

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SEE ATTACHED

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

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

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

If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 111,642. including grants of \$) (Revenue \$)

PROVIDE EDUCATIONAL/TRAINING SEMINARS FOR SHERIFFS AND OTHER STAFF RELATING TO PROPERTY ASSESSMENT AND CHANGE IN LOCAL TAXES.

4b (Code:) (Expenses \$ 33,929. including grants of \$) (Revenue \$)

SPONSORSHIP OF YOUTH LEADERSHIP ACADEMY CAMP TO PROMOTE DRUG AWARENESS AND LEADERSHIP TRAINING FOR TEENS.

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

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses \$ 145,571. (Must equal Part IX, Line 25, column (B).)

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