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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

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

OMB No 1545-1150

2008

Open to Public Inspection

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
ARKANSAS SHERIFFS ASSOCIATION

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

City or town, state or country, and ZIP + 4
NORTH LITTLE ROCK, AR 72114

D Employer identification number
71-0483657

E Telephone number

F Group Exemption Number ▶

▶ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶ N/A

J Organization type (check only one)—☒ 501(c) (4) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527




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

K Check ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 753,587

Part I

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	375,000
	2	Program service revenue including government fees and contracts	2	281,666
	3	Membership dues and assessments	3	59,745
	4	Investment income	4	6,460
	5a	Gross amount from sale of assets other than inventory	5c	
	b	Less cost or other basis and sales expenses		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)		
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	6c	0
	a	Gross revenue (not including \$_____ of contributions reported on line 1)		
	b	Less direct expenses other than fundraising expenses		
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		
	7a	Gross sales of inventory, less returns and allowances	7c	1,926
	b	Less cost of goods sold		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
	8	Other revenue (describe )	8	28,790
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶	9	753,587
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	371,290
	13	Professional fees and other payments to independent contractors	13	16,375
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	113,882
	16	Other expenses (describe )	16	316,847
	17	Total expenses (add lines 10 through 16) ▶	17	818,394
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-64,807
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	255,205
	20	Other changes in net assets or fund balances (attach explanation) 	20	-19,635
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶	21	170,763

Part II

Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ


(See the instructions for Part II)

(A) Beginning of year


(B) End of year

22 Cash, savings, and investments

23 Land and buildings

24 Other assets (describe )

25 Total assets

26 Total liabilities (describe )

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

154,121

221,074

93,989

469,184

213,979

255,205

22

23

24

25

26

27

99,786

210,270

117,587

427,643

256,880

170,763

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

Cat No 10642I

Form 990-EZ (2008)

Part III	Statement of Program Service Accomplishments (See the instructions for Part III)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? Education of the public regarding law enforcement			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	Meetings, Workshops and Training Seminars -For AssociationMembers (Grants \$ 83,646) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a	
29	Magazine-Arkansas Sheriff & Deputy (Annual Publication) (Grants \$ 348,832) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	
30	Drug, Alcohol & Crime Prevention Public Education and Awareness Program-See Attached Note (Grants \$ 233,180) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a	
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	665,658

Part IV	List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)			
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Part V Other Information (Note the statement requirements in the instructions for Part VI.)		Yes	No		
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No		
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	No		
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T					
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	Yes		
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	Yes		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36	No		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <table><tr><td>37a</td><td></td></tr></table>	37a			
37a					
b	Did the organization file Form 1120-POL for this year?	37b	No		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	No		
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39	501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on line 9	39a	0		
b	Gross receipts, included on line 9, for public use of club facilities	39b	0		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____				
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I.	40b	No		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____				
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____				
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e	No		
41	List the states with which a copy of this return is filed ▶ _____				
42a	The books are in care of ▶ Arkansas Sheriffs' Association Telephone no ▶ (501) 758-0020 1 Sheriffs Lane Located at ▶ North Little Rock, AR ZIP + 4 ▶ 72114				
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	No		
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c	No		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <table><tr><td>43</td><td></td></tr></table>	43			
43					
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No		
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45	No		

Part VI

Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization(s) a section 527 organization?		
50	Complete this table for the five highest compensated employees (other than officers, directors, trustees, and key employees) who received more than \$100,000 of compensation from the organization. If there are none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

51	Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None."				
(a)	Name and address of each independent contractor paid more than \$100,000	(b)	Type of service	(c)	Compensation
	NONE				
	Total number of other independent contractors receiving over \$100,000				

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	***** Signature of officer		2010-05-17 Date		
Paid Preparer's Use Only	Leonard C Lange Executive Director Type or print name and title				
	Preparer's signature	V Harrison Clerget CPA PA	Date	Check if self-employed	Preparer's PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4	V Harrison Clerget CPA PA 415 N McKinley Ste 880 Little Rock, AR 72205	EIN		Phone no. (501) 664-0584
May the IRS discuss this return with the preparer shown above? See instructions.					Yes No

Additional Data

Software ID:
Software Version:
EIN: 71-0483657
Name: ARKANSAS SHERIFFS ASSOCIATION

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Sheriff Keith Bowers Independence County Batesville, AR 72501	Sec-Treas 0	0		
Sheriff Philip Morgan PO Box 476 Huntsville, AR 72740	Second Vice Pre 0	0		
Sheriff Frank Atkinson Sebastian County Ft Smith, AR 72901	First Vice Pres 0	0		
Sheriff Danny Russell 321 North 2nd St Suite 2 Ashdown, AR 71822	President 0	0		

TY 2008 Other Assets Schedule**Name:** ARKANSAS SHERIFFS ASSOCIATION**EIN:** 71-0483657**Software ID:** 08000091**Software Version:** 2008v2.7

Description	Beginning of Year Amount	End of Year Amount
Prepaid Expenses and Deferred Charges	5,392	14,037
Machinery and Equipment	15,870	19,809
Furniture and Fixtures	1,047	8,102
Automobiles	71,680	75,639

TY 2008 Other Changes in Net Assets Schedule

Name: ARKANSAS SHERIFFS ASSOCIATION

EIN: 71-0483657

Software ID: 08000091

Software Version: 2008v2.7

Description	Amount
Meals-50% Not Deductible	-19,635

TY 2008 Other Expenses Schedule

Name: ARKANSAS SHERIFFS ASSOCIATION

EIN: 71-0483657

Software ID: 08000091

Software Version: 2008v2.7

Description	Amount
Utilities	16,143
Trophies and Plaques	6,318
Travel	48,665
Training Programs & Materials	11,425
Telephone	13,516
Taxes, Licenses & Fees	6,877
Specialty Items	9,889
Scholarships/Donations	1,000
Public Relations	2,347
Other Professional Fees	1,025
Office Expenses	11,997
Miscellaneous	10
Meals	48,220
Maintenance and Repairs	19,252
Less:1/2 of Meals	24,110
Interest	5,160
Honor Guard	2,164
Dues & Subscriptions	7,508
Depreciation	38,520
Conferences, Conventions, and Meetings	74,387

TY 2008 Other Liabilities Schedule**Name:** ARKANSAS SHERIFFS ASSOCIATION**EIN:** 71-0483657**Software ID:** 08000091**Software Version:** 2008v2.7

Description	Beginning of Year Amount	End of Year Amount
Secured Mortgages and Notes Payable	39,897	44,689
Deferred Revenue	167,132	206,747
Accounts Payable and Accrued Expenses	6,950	5,444

TY 2008 Other Revenues Schedule

Name: ARKANSAS SHERIFFS ASSOCIATION

EIN: 71-0483657

Software ID: 08000091

Software Version: 2008v2.7

Description	Amount
Insurance Reimburse-Fire	28,790