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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)

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning **JUL 1, 2010** and ending **JUN 30, 2011**

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

WEST VIRGINIA TROOPERS ASSOCIATION, INC.

Doing Business As

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

210 CHESAPEAKE AVENUE

Room/suite

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

CHARLESTON, WV 25311

F Name and address of principal officer: **DOUGLAS GUNNOE**

210 CHESAPEAKE AVENUE, CHARLESTON, WV 25311

D Employer identification number

31-1072327

E Telephone number

(304) 345-9882

G Gross receipts \$

351,978.

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 ▶

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(5) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.WVTROOPERS.ORG**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1950** **M** State of legal domicile: **WV**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: FRATERNAL/BENEVOLENT	
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 12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 12
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 2
6 Total number of volunteers (estimate if necessary)	6 0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 7,538.
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.
8 Contributions and grants (Part VIII, line 1h)	Prior Year 333,908. Current Year 158,380.
9 Program service revenue (Part VIII, line 2g)	0. 0.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	34,460. 70,401.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	833. 36,440.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	369,201. 265,221.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 22,250.
14 Benefits paid to or for members (Part IX, column (A), line 4)	75,763. 0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	48,026. 48,747.
16a Professional fundraising fees (Part IX, column (A), line 11)	0. 0.
b Total fundraising expenses (Part IX, column (D), line 25)	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f, 24)	273,360. 163,865.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	397,149. 234,862.
19 Revenue less expenses. Subtract line 18 from line 12	<27,948.> 30,359.
20 Total assets (Part X, line 16)	Beginning of Current Year 668,658. End of Year 687,552.
21 Total liabilities (Part X, line 26)	24,033. 12,568.
22 Net assets or fund balances. Subtract line 21 from line 20	644,625. 674,984.

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: **DOUGLAS GUNNOE, PRESIDENT** Date: **9/21/11**

Paid Preparer Use Only Print/Type preparer's name: **DANNY F. BLAIR** Preparer's signature: **[Signature]** Date: **9/20/11** Check if self-employed: ☐ PTIN: **(304) 345-9400**

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

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1 Briefly describe the organization's mission:

PROMOTE WV TROOPERS AND PUBLIC 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
- ☒
- 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 \$ 4,426. including grants of \$) (Revenue \$)**BEARS AGAINST DRUGS - PROVIDES THE PUBLIC, ESPECIALLY CHILDREN, WITH INFORMATION ABOUT THE HARM OF DRUGS.**4b (Code:) (Expenses \$ 15,854. including grants of \$) (Revenue \$ 25,006.)**LOBBYING - PROVIDES AN ORGANIZATION TO PROMOTE THE WELFARE, SAFETY, & HEALTH OF ALL MEMBERS OF THE WEST VIRGINIA DEPARTMENT OF PUBLIC SAFETY.**4c (Code:) (Expenses \$ 35,885. including grants of \$) (Revenue \$)**GRANT & ALLOCATIONS - MEMORIALS ARE FOR DEATHS OF OFFICERS AND DISASTER RELIEF FUNDS.**

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

(Expenses \$ 60,771. including grants of \$) (Revenue \$ 45,395.)4e Total program service expenses **116,936.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	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? If "Yes," complete Schedule C, Part II		
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? If "Yes," complete Schedule C, Part III	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV	X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 3		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 2		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	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)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a 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.	13a		
b 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	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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 to any question 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	1a	12
b Enter the number of voting members included in line 1a, above, who are independent	1b	12
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?	2	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?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	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	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	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	15a	X
b Other officers or key employees of the organization	15b	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?	16a	X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **►**
TERRY CAMPBELL - (304) 345-9882
210 CHESAPEAKE AVENUE CHARLESTON, WV 25311

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
JOHN W. SMITH, JR. PRESIDENT	6.00	X		X				0.	0.	0.
LONNIE CARPENTER VICE-PRESIDENT	1.00	X		X				0.	0.	0.
GREG BAKER SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
DAN SNIDER TROOP 0 DIRECTOR	1.00	X						0.	0.	0.
WAYNE VESSELS TROOP 1 DIRECTOR	1.00	X						0.	0.	0.
DAVE MALCOMB TROOP 3 DIRECTOR	1.00	X						0.	0.	0.
LARRY O'BRYAN TROOP 5 DIRECTOR	1.00	X						0.	0.	0.
JAMES LONG TROOP 6 DIRECTOR	1.00	X						0.	0.	0.
DOUGLAS GUNNOE TROOP 7 DIRECTOR	1.00	X						0.	0.	0.
DAVE WILLIAMS RETIRED MEMEBER DIRECTOR	1.00	X						0.	0.	0.
JOE ADAMS TROOP 8 REPRESENTATIVE	1.00	X						0.	0.	0.
JOSEPH B. FLANIGAN TROOP 2 DIRECTOR	1.00	X						0.	0.	0.

032008 12-21-10

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	155,645.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,735.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		158,380.			
Program Service Revenue	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		70,401.	70,401.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	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	101,048.			
	b Less: direct expenses	b	72,146.			
	c Net income or (loss) from fundraising events		28,902.		28,902.	
	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	22,149.			
b Less: cost of goods sold	b	14,611.				
c Net income or (loss) from sales of inventory		7,538.		7,538.		
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		265,221.	70,401.	7,538.	28,902.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	22,250.	22,250.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	39,175.		39,175.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	5,107.		5,107.	
10 Payroll taxes	4,465.		4,465.	
11 Fees for services (non-employees):				
a Management				
b Legal	1,788.		1,788.	
c Accounting	9,267.		9,267.	
d Lobbying	15,854.	15,854.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	24,746.		24,746.	
17 Travel	9,490.		9,490.	
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	3,566.		3,566.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a MEMBER BENEFITS	32,812.	32,812.		
b UNION DUES	23,646.	11,823.	11,823.	
c ANNUAL CONFERENCE	16,771.	12,578.	4,193.	
d MMC	13,635.	13,635.		
e EDUCATIONAL PROGRAMS	4,426.	4,426.		
f All other expenses	7,864.	3,558.	4,306.	
25 Total functional expenses. Add lines 1 through 24f	234,862.	116,936.	117,926.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	176,791.	1	44,929.
	2 Savings and temporary cash investments	170,719.	2	265,623.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	67.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	54,566.	8	47,625.
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 154,558.		
	b Less: accumulated depreciation	10b 121,427.	10c 36,152.	33,131.
	11 Investments - publicly traded securities	212,224.	11	272,213.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	18,206.	15	23,964.
16 Total assets. Add lines 1 through 15 (must equal line 34)	668,658.	16	687,552.	
Liabilities	17 Accounts payable and accrued expenses	24,033.	17	12,568.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	24,033.	26	12,568.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	626,419.	27	651,020.
	28 Temporarily restricted net assets	18,206.	28	23,964.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	644,625.	33	674,984.
34 Total liabilities and net assets/fund balances	668,658.	34	687,552.	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	265,221.
2	Total expenses (must equal Part IX, column (A), line 25)	2	234,862.
3	Revenue less expenses. Subtract line 2 from line 1	3	30,359.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	644,625.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	674,984.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☒1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other

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

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

Yes No

2a

X

2b

X

2c

X

3a

X

3b

Form 990 (2010)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

OMB No 1545-0047

2010

Open to Public
Inspection

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

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), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization

WEST VIRGINIA TROOPERS ASSOCIATION, INC.

Employer identification number

31-1072327

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 ▶ \$ **19,248.**

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 ▶ \$ **19,248.**

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ **25,006.**

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ **44,254.**

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-

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

Schedule C (Form 990 or 990-EZ) 2010

LHA

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.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.

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?

☐ Yes ☐ 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 instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(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					

Schedule C (Form 990 or 990-EZ) 2010

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)).

	(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? If "Yes," describe in Part IV.			
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 carryover 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) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if 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

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

PART II-B, LINE 1(I), OTHER LOBBYING ACTIVITIES:

SMALL DONATIONS TO CANDIDATES THAT SUPPORT WV TROOPERS.

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, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

WEST VIRGINIA TROOPERS ASSOCIATION, INC.

Employer identification number

31-1072327

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 contributions to (during year)		
3 Aggregate 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.

1 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 an 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	

2 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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 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)? ☐ Yes ☐ No

9 In Part XIV, 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.

1a 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 XIV, the text of the footnote to its financial statements that describes these items.

b 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) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$

2 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 Revenues 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 exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

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

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 XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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 year end balance held as:

a Board designated or quasi-endowment ☐ %b Permanent endowment ☐ %c Term endowment ☐ %

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,000.		15,000.
b Buildings		102,053.	84,753.	17,300.
c Leasehold improvements				
d Equipment		37,505.	36,674.	831.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				33,131.

Part VII Investments - Other Securities. 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)		
(I)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶2. **Footnote.** In Part XIV, 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).

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	265,221.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	234,862.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	30,359.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	0.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	30,359.

1	Total revenue, gains, and other support per audited financial statements		1	265,221.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIV.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	265,221.
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 XIV.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	265,221.

1	Total expenses and losses per audited financial statements	1	234,862.
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 XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	234,862.
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 XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	234,862.

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Department of the Treasury
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

Open To Public Inspection

Employer identification number
31-1072327

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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))
		T&T RETTIG MAGAZINE ADV (event type)	LEAD MARKETING (event type)	NONE (total number)	
Revenue	1 Gross receipts	65,020.	36,028.		101,048.
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	65,020.	36,028.		101,048.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	57,954.	14,192.		72,146.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(72,146)
	11 Net income summary. Combine line 3, column (d), and line 10				28,902.

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. Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate 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: _____

- 11 Does the organization operate 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 operated 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. Complete this part to 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 complete this part to provide any additional information (see instructions).

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Name of the organization

Employer identification number
31-1072327

WEST VIRGINIA TROOPERS ASSOCIATION, INC.

Part I	General Information on Grants and Assistance
--------	--

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part III
Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any

.....

[illegible]

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

Part III can be duplicated if additional space is needed.

Part IV

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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31-1072327

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

[illegible]

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

[illegible]

Total \$

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

Part IV Business Transactions Involving Interested Persons.

* Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JOHN W. SMITH, JR.	FORMER PRESIDENT	2,000.	NEWSLETTER		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JOHN W. SMITH, JR.

(D) DESCRIPTION OF TRANSACTION: NEWSLETTER EXPENSES

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.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

WEST VIRGINIA TROOPERS ASSOCIATION, INC.

Employer identification number

31-1072327

FORM 990, PART VI, SECTION A, LINE 4: THE ASSOCIATION REVISED ITS
BY-LAWS. A REVISED COPY IS ATTACHED.

FORM 990, PART VI, SECTION B, LINE 11: THE 990 IS REVIEWED AND APPROVED BY
THE BOARD BEFORE FILING.

FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIATION'S GOVERNING
DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE
AVAILABLE UPON REQUEST.

THE PROCESS HAS NOT CHANGED. BOARD OF DIRECTORS REVIEWS, APPROVES, AND
ASSUMES RESPONSIBILITY OF THE AUDITED FINANCIAL STATEMENTS.

WEST VIRGINIA TROOPERS ASSOCIATION

REVISED BY-LAWS

APPROVED: JANUARY 17, 2011

ARTICLE I

Section 1: Name

The name of this corporation is West Virginia Troopers Association, Inc., hereinafter referred to as Association.

Section 2: Objective

The objects of the Association shall be:

- (a) To carry out the primary and related purposes as set forth in the Corporate Charter of the Association and particularly to be concerned with the following matters:
 - (1) To advance the principles of proper law enforcement to protect the community and rights of all citizens; and to support the continuing betterment of Criminal Justice;
 - (2) To provide a program for the membership of the Association for a death relief plan consistent with local, state and federal laws;
 - (3) To provide information on legislative matters relating to law enforcement and criminal justice, and within the limits allowed by law, to present appropriate comments and suggestions; and
 - (4) To provide legal and related assistance, as approved, for the membership of the Association.

Section 3: Organization

The Association is a non-stock, non-profit organization originally incorporated on the 9th day of May, 1983, pursuant to the laws set forth in the West Virginia Code, as amended.

Section 4: Jurisdiction

The territory within which the operation of the Association shall be conducted is the continental boundaries of the United States, with the principle place of business being: 210 Chesapeake Avenue, Charleston, West Virginia 25311; or such other place as the Board may designate.

Section 5: Membership

- (a) Any West Virginia State Trooper currently serving as a trooper may be a member.
- (b) Probationary Troopers shall be eligible for membership upon graduation from the State Police Academy;
- (c) Retired members shall be permitted membership on a limited voting basis (limited to the election of a member to the Board of Directors)
- (d) Honorary Membership on a non-voting basis may be bestowed upon any individual not otherwise eligible by majority vote of the Board of Directors. A token of this membership will be decided upon by the Board of Directors.

ARTICLE II

Section 1: Membership

The Executive Board shall consist of three (3) members of the Association. This Board will be made up of the following positions: President, Vice President, Secretary/Treasurer. These three (3) Executive Officers shall be elected at large by the general membership of the Association.

The Board of Directors shall consist of ten (10) members of the Association. Each of the Troops 0-8 within the State of West Virginia, shall elect one (1) Director to represent their Troop. The Retired Association members will be represented by one (1) Director. The Director will be elected by retired WVTA members participating and must be an Association member.

Section 2: Terms of Office

- (a) The terms of office for each elected officer shall be two (2) years. The term will begin on July 1 of the year of the election. Elections shall be held as follows: Executive Board (President, Vice-President and Secretary/Treasurer), Troop 0, Troop 4, Troop 5, Troop 7 and Troop 8 shall be held on odd years; Troop 1, Troop 2, Troop 3, Troop 6 and Retired Member Representative shall be held on even years.
- (b) The outgoing President shall automatically be a member of the Board of Directors, ex-officio until a new president is elected.
- (c) No member of the Association may run for election to or hold any position on the Executive Board or Board of Directors if he/she presently holds any elected office or position in any other police organization or other organization that may be in direct conflict with the Association. Should any sitting member of either the Executive Board or Board of Directors decide to seek and run for a position in another police_organization or organization in competition with the West Virginia

Troopers Association, they shall resign their West Virginia Troopers Association position.

Section 3: Nomination and Election

The election of the Executive Board and the Board of Directors shall fall on this schedule:

- (a) Members shall nominate themselves between March 1 thru March 20.
- (b) A candidate list of members running shall be published by April 1.
- (c) Ballots will be accepted between April 15 thru April 30.
- (d) The election results will be certified by May 5.

Section 4: Chairman

The Board of Directors shall elect a Chairman among themselves. The Chairman of the Board of Directors shall moderate the Board of Directors meeting in the absence of the President, Vice President. The director representing the retired members will not be eligible to be elected to Chairman of the Board.

Section 5: Meetings

- (a) The Board of Directors must actually meet in regular or special meetings in order to transact business. Exception to this will be that a phone vote may be taken regarding a matter if it be deemed necessary by the President;
- (b) The Board of Directors shall hold regular meetings at such time and place as the Directors may determine and said meetings shall occur every month. In lieu of a regular monthly meeting, a conference call with a majority of the Board of Directors shall suffice for this requirement and an absence from the conference call will count as an absence at a regular Board Meeting.
- (c) A special meeting of the Board of Directors shall be held at the call of the President of the Association, of the Chairman of the Board, or at the request of one-third of the members of the Board of Directors;
- (d) The President or his/her designee shall issue a written call and a notice of each meeting to each Director at least fifteen (15) days, or by telephone at least five (5) days, before the meeting, unless otherwise provided for in these By-Laws; and
- (e) All business shall be transacted at any regular meeting of the Board of Directors, provided that a majority of the Board is present in person.

Section 6: Quorum of Directors Meetings

A majority of the members of the Board of Directors shall constitute a quorum for the transaction of business and if a quorum is not present, those Directors present shall adjourn the meeting to a later date. If there is a vacant board position, that seat shall not be used in calculating the amount need for a quorum.

Section 7: Responsibilities and Custodianship

- (a) The Board of Directors is vested with the responsibility for the management and control of the Association, its funds and property, and shall set policy and pass rules and regulations for the management and operation of the Association.
- (b) The Board of Directors shall do all things required and permitted by these By-Laws to forward the purposes of the Association;
- (c) The President may authorize such committees as necessary from time to time to promote the objects of the Association. Actions taken by any such committee shall be subject to prior approval of the Board of Directors;
- (d) The Board of Directors shall approve the annual budget of the Association.
- (e) In respect to all questions of construction arising under the By-Laws, the decisions of the Board of Directors shall control.

Section 8: Decision of the Board of Directors

Every decision of the Board of Directors shall be by majority vote, unless otherwise required by these By-Laws and shall be final.

In the event of tie votes, the President shall cast the deciding vote. In the absence of the President the Vice-President, and in his/her absence, the Secretary/Treasurer shall cast the deciding vote.

Section 9: Minutes

Taped and written minutes of every meeting of the Board of Directors, setting out the members in attendance, the matters before the meeting and every action taken thereafter, shall be kept by the Board Secretary/Treasurer and approved by the Board of Directors.

Section 10: Powers of the Board of Directors

All the corporate powers, except as otherwise provided for in these By-Laws, and by statute, shall be and hereby are vested in and shall be exercised by the Board of Directors.

Section 11: Delegation of Authority

Neither the Board of Directors nor Executive Board shall delegate any of its or his authority, rights or power conferred by statute or these By-Laws.

Section 12: Compensation

No compensation, except direct expenses as approved by the Board, shall be paid to any member of the Board of Directors or Executive Board for any services to the Association either directly or indirectly.

ARTICLE III

Section 1: Executive Officers

The Executive Board of the Association shall be the President, the Vice President, and the Secretary/Treasurer, and such other positions as the Board of Directors may from time to time deem necessary.

Section 2: Election

The Executive Board shall be elected at large by the Association membership. Retired members will not participate in the Election of Executive Officers and are not eligible to run for Executive offices.

Section 3: The President

The President of the Association will be the administrative head of the Association and will preside over all meetings, functions and events of the Association. He shall appoint all committees as business shall require, except those standing committees as may be established by the By-Laws. He shall perform all such duties as usually belong to his office.

The President shall be a member ex-officio of all committees and shall exercise general supervision over their work and that of the other officers in order to assure that the objectives of the Association are executed in the best possible manner.

He/she may call a special meeting of the Board of Directors or the Executive Committee whenever he deems such a meeting necessary.

Section 4: The Vice President

The Vice President shall possess all the powers and perform all the duties of the President in the event of the absence or disability of the President, and he shall perform such other duties as are properly assigned to him by the Board of Directors and shall assume the President's position if vacated to complete the unexpired term.

Section 5: The Secretary/Treasurer

The Secretary/Treasurer shall see that the Association books of accounts and financial records are in order and shall make a report of its financial condition at each regularly scheduled meeting of the Board of Directors, and such other times as shall be required by the President or the Board of Directors or the Finance Committee. The Secretary/Treasurer shall do this with the assistance of a CPA firm.

He shall give a bond of indemnity conditioned upon the faithful performance of his duties in an amount of \$100,000.00 with a surety company approved by the Board of Directors. All Board members, Officers, and employees who handle the finances of the Association shall also be bonded or otherwise insured at the expense of the Association.

The Secretary/Treasurer shall record and certify the minutes of the meetings of the Executive Board and Board of Directors, record attendance at all meetings and shall conduct correspondence of the Board of Directors and the Executive Board as directed. All minutes or copies thereof shall be made available to the President and the Directors within fifteen (15) days following the meeting. The Secretary/Treasurer shall keep the seal. The Secretary/Treasurer shall maintain a file of committee reports and such other records as the Board of Directors, the Executive Board, or standing committees shall refer for retention, at such place as the Board of Directors may determine.

Section 6: Counsel to the Board of Directors

The President shall select a candidate for the position of Counsel to the Board of Directors. Said counsel must be a practicing attorney at law and duly licensed to practice within the State of West Virginia. The Board of Directors, by a majority vote, shall approve of the candidate's selection to the position of Counsel.

The Counsel shall receive a retainer, compensation to be agreed upon by said Counsel and the Board of Directors. The only manner in which Counsel can be relieved of his/her position by not performing or performing in an unsatisfactory manner those duties assigned to him/her by the President or Board of Directors. If Counsel is to be dismissed it shall be by a majority of the vote of the Board of Directors.

ARTICLE IV

Section 1: Vacancy - General

In the event of death, resignation in writing, disability, failure of a Troop to nominate a representative, or removal of any Executive Board Member or Board of Directors, the Association will conduct a special election to fill the vacant spot. If no one from the Troop with said the vacancy nominates themselves for said position, the Board of Directors shall appoint a replacement from the membership to represent said troop. If the vacancy occurs within six (6) months of an election, the Board of Directors may appoint someone to the position. In the event of a transfer, a Board Member may remain in his elected position until his term expires.

Section 2: Vacancy - By Absence

Any Executive Board or Board of Directors member who shall absent himself/herself from three (3) regular meetings in a fiscal year of the Board of Directors or Executive Board shall be automatically removed from his/her position immediately.

Section 3: Vacancy - For Cause

The Board of Directors may remove any Board Member or Executive Board Member for cause by two-thirds (2/3) vote.

ARTICLE V

Section 1: Membership of the Executive Board.

The Executive Board shall be composed of the President, Vice President, Secretary/Treasurer, and the immediate past President (ex-officio).

Section 2: Meetings

The Executive Board shall meet at the call of the President. The Executive Board shall meet at least every other month.

Section 3: Quorum of Executive Board Meetings

Two (2) members of the Executive Board shall constitute a quorum for the transaction of its business, and its decisions shall be by a concurring majority vote.

Section 4: Powers of the Executive Board

The Executive Committee shall have the power, during intervals between the meeting of and subject to the approval of the Board of Directors, to authorize the corporate seal to be affixed to any and all documents which may require the same affixed thereto as the Executive Committee shall deem to be in the best interests of the WVTA in all matters which are not contrary to the specific directions of the Board of Directors.

Section 5: Responsibilities of the Executive Board

- (a) Review and recommendation of all overall and operating objectives, policies and programs to the Board of Directors;
- (b) Review and recommendation of the annual budget prepared by the Finance Committee;
- (c) Receipt of interim reports of Officers, standing committees, and the Executive Board, and the Executive Director; and
- (d) Review of the progress of Committees and the staff throughout the year.

ARTICLE VI

FINANCES

Section 1: Sources

Funds from the operation of the WVTA shall be derived from member dues, grants, donations, earnings on authorized deposits and investments and other sources. The initial and subsequent monthly dues for each active member shall be the hourly straight time rate of a one-year trooper after training which shall be paid through payroll deduction. An amount of dues initially established at \$2.00 per member per month shall be allocated to the WVTA Political Action Committee (PAC) and in an amount thereafter as established by the Board of Directors. Membership participation in the PAC shall be voluntary. If a member wishes not to participate in the PAC, said member shall request in writing between May 1st and June 1st of each year to the WVTA office to have the PAC portion of dues rebated. The member will receive from the WVTA the amount of PAC contribution deducted for only the previous year. The initial and subsequent monthly dues for retired members shall be \$5.00 which shall be paid through payroll deduction or by direct payment to the WVTA. Retired members will be responsible for keeping their dues current. Any retired member who is more than (60) sixty days delinquent will not be eligible to run for office or participate by voting in elections.

Section 2: Bank Accounts and Checks

- (a) A "General Fund" account for corporation funds shall be established at a federally insured, West Virginia bank approved by the Board of Directors. All checks drawn on said account shall be signed by the Secretary/Treasurer. Checks in excess of \$1,000.00 shall require the prior approval of the Board of Directors; and

- (b) Special designated accounts may be authorized by the Board of Directors at any time. Persons authorized to make withdrawals from such accounts shall be the same as authorized for the General Fund Account or as specifically designated by three-fourths (3/4) of all members of the Board of Directors.

Section 3: Petty Cash

A petty cash fund shall be established for the purpose of paying certain miscellaneous expenses. The amount of such fund shall be set by the Board of Directors. All expenditures from this fund shall be evidenced by approved vouchers and receipts.

Section 4: Accounting

The monies of the WVTA shall be accounted for once annually by a certified public accountant. Each of such accounting shall be filed with the Board of Directors and a copy thereof filed with the Executive Board.

Prior to the beginning of every fiscal year, the Board of Directors shall adopt an annual budget showing in detail the anticipated income and expenditures of the WVTA for at least the immediately succeeding year, make annual appropriations in accordance thereof, authorized expenditure thereof, and authorize the Secretary/Treasurer to pay the authorized expenditures when due.

Section 5: Fiscal Year

The fiscal year shall begin July 1st and end June 30th.

ARTICLE VII

Section 1: Acquisition of Property

- (a) In furtherance of carrying on its affairs and exercising its powers, the WVTA may take and acquire real property and personal property for its use in its pursuit of its goals, and objectives, and powers as authorized under the corporate charter; and
- (b) Only the Executive Board and the Board of Directors shall have any right or authority to receive, take or accept any gift, bequest or devise for or on behalf of the WVTA and they shall not accept any gift, bequest or devise if it will not promote the objects and purposes of the WVTA or if it and its administration will place an undue financial or other burden on the WVTA.

Section 2: Insurance

WVTA may insure its equipment and assets against loss and damage of any kind and may acquire any other insurance the Board of Directors may deem necessary to protect itself against claims of any kind.

Section 3: Staff and Services

WVTA may hire and retain such staff and such services as may be necessary to accomplish the objectives of the WVTA.

Section 4: Succession

WVTA shall have perpetual succession and shall have the power to sue and be sued in its own name.

ARTICLE VIII

COMMITTEES

Section 1: Classes of Committees

The Committees may consist of standing committees, established in these By-Laws and special committees as established by the President or the Board of Directors.

The President shall appoint all members of the standing committees as soon after the June meeting of the Board as practical, and he shall also appoint all members of the Special Committees except those as may be established by the Board of Directors.

Section 2: Standing Committee Members

The Standing Committees shall include three (3) members of the Executive Board and/or Board of Directors and they shall choose a chair person within said group.

- (a) **Finance Committee** - shall prepare the annual budget and shall be responsible for the study and review of any and all matters involving the finances, appropriations, and expenditure of funds, including but not limited to the review of budget, financial reports, and the fiscal problems of the WVTA;
- (b) **Public Relations Committee** - shall be responsible for promotion and public relations and distribution of information pertaining to the goals and objectives of the WVTA;

- (c) **Legislative Committee** - shall be responsible for keeping the Board of Directors informed of pending or new legislation affecting any phase of the goals and objectives of the WVTa;
- (d) **By-Laws Committee** - all proposed or amended By-Laws will be submitted in written report to the Chairman of the By-Laws Committee. All proposed or amended By-Laws changes will state the reason for such change. The Chairman of the By-Laws Committee will discuss the proposed or amended By-Laws with members of his committee. The committee will then make a recommendation, attach same to the By-Laws report, and forward a copy of the By-Laws change and their recommendations to every member of the Board of Directors. This shall be done at least two weeks prior to the monthly Board Meeting. Provided the above procedure is followed, the By-Laws may be amended at any meeting of the Board of Directors with the majority of its members present voting in favor of the amendment. No amendment shall be adopted which would disqualify the WVTa from exception under section 501 (c) (7 5) of the Internal Revenue Code, or any successor to the Section;
- (e) **Legal Advisory Committee** - shall consist of the Vice-President and two (2) members nominated from the floor. The Vice-President shall chair this committee which will investigate the alleged charges and report their findings to the Executive Board, and the Board of Directors:
 - (1) It is the policy of the WVTa to provide limited legal assistance in the form of access to the legal counsel retained by the Board of Directors (see Article III, Section 6). It is the policy of the WVTa that active members of the association are entitled to consideration of legal assistance by the Board of Directors. Such legal assistance is intended to be used primarily for administrative actions against active, non-probationary (post-cadet) members by the Department. However, this is not intended to prohibit the Board of Directors from granting legal assistance for duty related criminal matters involving active, non-probationary (post-cadet) members. The merits of each individual case are to be debated and voted upon by the Board of Directors. A majority vote by the Board of Directors will be the final decision of the Board;
 - (2) Once a request for Legal Aid has been approved, said approval will stay in effect until Level IV of the Grievance Procedure; any subsequent Legal Aid beyond Level IV, such as an appeal, etc., must be submitted to the Legal Advisory Committee for their review and recommendation and approved by the Board of Directors;
 - (3) When an active member of the WVTa receives notice of an impending internal investigation and/or administrative charges initiated by the department, the member should immediately contact his/her troop representative for legal assistance. If the troop representative position is

vacant, the member should contact any troop representative. This may initially be done verbally, via telephone, email, fax, or any other expedient means.

- (4) If a troop representative receives a request for legal assistance by a member from his/her troop, that representative shall be responsible for contacting the members of the Legal Advisory Committee by the most expedient means. The Committee shall take a vote on the initial legal assistance request whether to approve or deny the member to contact the legal counsel contracted by the Association. The Committee should generally afford the requesting member an initial consultation with legal counsel to discuss the merits of any possible defense with the understanding that the preliminary vote is a temporary authorization for legal assistance.
- (5) Once the voting results of the Committee is received by the troop representative, the representative will report the voting results to the requesting member by the most expedient means.
- (6) The requesting member will be required to follow up with a written request for legal assistance detailing the circumstances of the case and present same to the Board of Directors. This written request shall be submitted at the next scheduled meeting of the Board of Directors, unless there are emergency circumstances present (e.g. injury of the member, death/serious illness of a family member, etc.). This written request should contain the recommendation of the WVTA legal counsel after the member's initial consultation with same. The Board of Directors may vote to continue the temporary legal assistance for one more board meeting on the motion of a troop representative. All requests for legal assistance must receive preliminary approval of the majority of the Committee.
- (7) Upon a written request for legal assistance, the Board of Directors shall determine if the requesting member has sufficient merit to his/her case that may benefit from the assistance of the WVTA legal counsel.
- (8) Legal assistance will only be provided as promulgated by these by-laws and upon majority approval of the Board of Directors.
- (9) Legal assistance may be revoked by a majority vote of the Board of Directors upon any false, inaccurate, or misleading application by the requesting member.

- (10) Costs associated with legal assistance provided by the WVTa will be included in the contractual arrangements with the legal counsel as provided.
- (11) The requesting member is obligated to inform the Board of Directors if any other legal assistance is given by any other entity.
- (12) Upon recommendation of the WVTa legal counsel, the Board of Directors may vote to retain the services of other legal counsel.
- (13) Any action involving the WVTa in which the WVTa would assume the plaintiff position in a civil suit would require a two-thirds approval of the Board of Directors prior to the initiation of said law suit.

ARTICLE IX

GENERAL PROVISIONS

Section 1: Controls

All written contracts and obligations of the WVTa shall be signed by the President or in his absence the Vice-President.

Neither the President nor any other officer shall have the authority or power, except by special vote of the Board of Directors, to make it liable for any debt beyond the amount of money which may be specifically authorized by three-fourths (3/4) of the Board of Directors.

Section 2: Records

The business correspondence and the minute book (except the confidential matter relating to charges of misconduct), the Treasurer's books of account, and the Secretary's records shall be open to inspection, at such place and during such hours shall be determined.

Section 3: Reports

An annual report, covering operation, activities and evaluations, shall be prepared at the end of each fiscal year and made available in sufficient quantities to interested organizations, libraries and other private and public institutions as deemed necessary by the President.

Section 4: Parliamentary Authority

All meetings shall be governed by parliamentary procedure and the democratic rule shall prevail in all instances.

ARTICLE X

EFFECTIVE DATE

The effective date of these amended By-Laws shall be August 17, 2009 by the acts of the Board of Directors at their regular meeting.

ARTICLE XI

EMERGENCY RELIEF GUIDELINES

Section 1: The Board of Directors may authorize the granting of emergency financial relief to Members.

Section 2: Any Member requesting emergency financial relief shall contact his/her representative.

- (a) The Member may request an emergency relief grant. Such request shall be consider by the Board;
- (b) The Member shall specify the amount of relief requested. Such request shall be considered by the Board, but shall not be binding on the Board.

Section 3: The Board of Directors shall conduct such investigation as he/she feels necessary to adequately present the Member's emergency financial relief request to the Board of Directors.

Section 4: The Representative shall present the facts of the Member's emergency relief request to the Board at the next regularly scheduled Board meeting.

- (a) The Member requesting emergency financial relief may make a brief presentation to the Board concerning the facts and circumstances of the request. Such presentation

is not required and the lack of such presentation is not required and the lack of such presentation shall not adversely affect the consideration of the request;

- (b) After making any such personal presentation, the Member requesting emergency financial relief shall be excused from the meeting;
- (c) The Board may instruct the Representative or Vice-President to obtain additional facts or request the presence of the requesting Member for inquiry before making a determination, if necessary.

Section 5: Emergency financial relief grants are appropriate in cases wherein an unexpected and /or catastrophic event generates unexpected expenses to the Member. Examples would include property damage due to fire or severe weather conditions, medical expenses from illness or accident, etc.

- (a) Nothing in this section shall prevent the Board from considering the presence or availability of insurance or other resources to cover such expenses. As a matter of Policy, the West Virginia Troopers Association emergency financial relief is not designed nor intended to provide an alternative to insurance, overtime and/or subsistence. Members are encouraged to secure appropriate insurance coverage;
- (b) A Member receiving an emergency financial relief grant shall not under normal circumstances qualify for an additional grant upon the same factual basis for a period of one year;
- (c) The maximum amount of an emergency financial relief or emergency financial grant shall be limited to \$1,500.00 per year per incident/event per member.
- (d) The provision of Section V (b) may be suspended by a two-thirds vote of the Board of Directors.

ARTICLE XII

LINE OF DUTY AND ACCIDENTAL DEATH BENEFIT FOR ACTIVE DUTY MEMBERS

Section 1: Line of duty and accidental death benefit in the amount of \$5,000.00 will be made available for any active duty member of the WVTA (current member of the West Virginia State Police and member of the WVTA), to be paid to his/her spouse, in absence of a spouse, the benefit will be paid to a family member responsible for member's estate and affairs.