

## CHANGE OF ACCOUNTING PERIOD

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

990

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

For the 2018 calendar year, or tax year beginning JUL 1, 2018 and ending DEC 31, 2018

<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <b>THE VIRGINIA STATE DAIRYMENS ASSOCIATION</b>		D Employer identification number <b>54-0574271</b>	
	Doing business as		E Telephone number <b>540-828-6960</b>	
	Number and street (or P.O. box if mail is not delivered to street address) <b>PO BOX 29</b>		Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>BRIDGEWATER, VA 22812</b>		G Gross receipts \$ <b>117,302.</b>	
	F Name and address of principal officer. <b>ERIC PAULSON</b> <b>SAME AS C ABOVE</b>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 5 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	J Website: ► <a href="http://WWW.VSDAONLINE.COM">WWW.VSDAONLINE.COM</a>		If "No," attach a list. (see instructions)	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation <b>1907</b> M State of legal domicile <b>VA</b>		

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. <b>TO REPRESENT AND PROMOTE THE DAIRY INDUSTRY IN VIRGINIA.</b>	
	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 <b>19</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 <b>18</b>
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5 <b>2</b>
	6 Total number of volunteers (estimate if necessary)	6 <b>19</b>
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a <b>12,573.</b>
b Net unrelated business taxable income from Form 990-T, line 38	7b <b>0.</b>	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year <b>286,994.</b> Current Year <b>101,123.</b>
	9 Program service revenue (Part VIII, line 2g)	<b>55,199.</b> <b>16,043.</b>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>11,544.</b> <b>136.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b> <b>0.</b>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>353,737.</b> <b>117,302.</b>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>63,250.</b> <b>30,054.</b>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b> <b>0.</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>102,534.</b> <b>49,594.</b>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b> <b>0.</b>
	b Total fundraising expenses (Part IX, column (D), line 25) ► <b>0.</b>	<b>137,409.</b> <b>64,028.</b>
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>303,193.</b> <b>143,676.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>50,544.</b> <b>-26,374.</b>
19 Revenue less expenses. Subtract line 18 from line 12	<b>RECEIVED</b>	
Expenses	20 Total assets (Part X, line 16)	Beginning of Current Year <b>878,234.</b> End of Year <b>840,433.</b>
	21 Total liabilities (Part X, line 26)	<b>39,812.</b> <b>28,385.</b>
	22 Net assets or fund balances. Subtract line 21 from line 20	<b>838,422.</b> <b>812,048.</b>

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ► **11-15-19**  
 Signature of officer  
**ERIC PAULSON, OFFICER**  
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name <b>EDWARD T. YODER</b>	Preparer's signature <b>EDWARD T. YODER</b>	Date <b>11/15/19</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P00239134</b>
	Firm's name ► <b>PBMARES, LLP</b>	Firm's EIN ► <b>54-0737372</b>			
Firm's address ► <b>558 SOUTH MAIN STREET HARRISONBURG, VA 22801</b>	Phone no. <b>540 434-5975</b>				

May the IRS discuss this return with the preparer shown above? (see instructions)

032001 12-31-18 LHA For Paperwork Reduction Act Notice, see the separate instructions.

X Yes  No

Form 990 (2018)

929 4

## Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission.**TO REPRESENT AND PROMOTE THE DAIRY INDUSTRY IN VIRGINIA.**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 organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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

4a (Code                   ) (Expenses \$ 71,183. Including grants of \$ 30,054. ) (Revenue \$                    )**SUCCESSFULLY PROMOTED THE DAIRY INDUSTRY AND REPRESENTED DAIRY FARMERS THROUGHOUT VIRGINIA BY HIGHLIGHTING THE HEALTH BENEFITS AND VARIED USES OF DAIRY PRODUCTS; CONTRIBUTED TO THE EDUCATION OF FUTURE DAIRY FARMERS BY SUPPORTING A RELATED FOUNDATION AND FUNDING SCHOLARSHIPS; AND PROVIDED INFORMATION ABOUT CONSERVATION PRACTICES AND OTHER MATTERS AFFECTING DAIRY FARMERS AND PRODUCTION.**4b (Code                   ) (Expenses \$ 18,252. Including grants of \$                    ) (Revenue \$ 12,573. )**PROVIDED EDITORIAL CONTENT, PUBLICATION AND DISTRIBUTION OF A STATEWIDE PERIODICAL HIGHLIGHTING THE DAIRY INDUSTRY AND ITS STAKEHOLDERS**4c (Code                   ) (Expenses \$ 9,444. Including grants of \$                    ) (Revenue \$ 3,470. )**SPONSORED A STATEWIDE DAIRY EXPOSITION HIGHLIGHTING A SPECIFIC FARM VENUE ANNUALLY, ALLOWING FOR INTERACTION OF DAIRY PRODUCERS, SUPPLIERS, CONSUMERS AND OTHER INTERESTED PARTIES**

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

(Expenses \$                    )Including grants of \$                    )(Revenue \$                    )4e Total program service expenses **98,879.**

CDIOR

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

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

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)(1), 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

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

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
- 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
- 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
- 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
- e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII
- 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 and XII is optional
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
- b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV
- 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
- 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
- 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
- 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
- b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?
- 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

	Yes	No
1	X	
2	X	
3	X	
4		
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20a	X	
20b		
21	X	

## Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	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	23	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 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
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	25b	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	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):	28a	X
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c	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	29	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32	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	33	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	34	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
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	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X

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

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
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	

## Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	2a	2	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	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" to line 3b, 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)? If "Yes," enter the name of the foreign country. ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	4a	X	
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5a	X	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6a	X	
7 <b>Organizations that may receive deductible contributions under section 170(c).</b> a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? b If "Yes," did the organization notify the donor of the value of the goods or services provided? c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 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? f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098 C?	7e		
8 <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 <b>Sponsoring organizations maintaining donor advised funds.</b> a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 <b>Section 501(c)(7) organizations.</b> Enter a Initiation fees and capital contributions included on Part VIII, line 12 b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a		
11 <b>Section 501(c)(12) organizations.</b> Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11a		
12a <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b> a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i> 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 c Enter the amount of reserves on hand	13a		
14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14a	X	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a 19	
1b		1b 18	
2	Enter the number of voting members included in line 1a, above, who are independent	2	X
3	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?	3	X
4	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?	4	X
5	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	5	X
6	Did the organization become aware during the year of a significant diversion of the organization's assets?	6	X
7a	Did the organization have members or stockholders?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a 8b	X X
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
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	Did the organization have local chapters, branches, or affiliates?	10a X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	12a X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13 X
13	Did the organization have a written whistleblower policy?	14 X
14	Did the organization have a written document retention and destruction policy?	
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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b

### Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ►VA
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20	State the name, address, and telephone number of the person who possesses the organization's books and records ► THE ORGANIZATION - 540-828-6960 PO BOX 29, BRIDGWATER, VA 22812

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

 Check if Schedule O contains a response or note to any line in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0 in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors, institutional trustees, officers; key employees; highest compensated employees; and former such persons.

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) ROY VANDERHYDE PRESIDENT	1.00	X		X			0.	0.	0.
(2) THOMAS MAXIE AKER 1ST VICE PRESIDENT	1.00	X		X			0.	0.	0.
(3) MATT NUCKOLS 2ND VICE PRESIDENT	1.00	X		X			0.	0.	0.
(4) ERIC PAULSON EX/SEC/TREAS.	40.00	X		X			61,267.	0.	0.
5) KRAIG SMITH DIRECTOR	1.00	X					0.	0.	0.
6) GERALD HEATWOLE DIRECTOR	1.00	X					0.	0.	0.
7) JASON JORDAN DIRECTOR	1.00	X					0.	0.	0.
8) KEVIN PHILLIPS DIRECTOR	1.00	X					0.	0.	0.
9) CLINE BRUBAKER DIRECTOR	1.00	X					0.	0.	0.
10) MARK SOWERS DIRECTOR	1.00	X					0.	0.	0.
11) LORENA JOHNSON DIRECTOR	1.00	X					0.	0.	0.
12) ALLEN SISSON DIRECTOR	1.00	X					0.	0.	0.
13) CHARLES LEECH, III DIRECTOR	1.00	X					0.	0.	0.
14) JAMES KERR EX-OFFICIO	1.00	X					0.	0.	0.
15) W.W. SANFORD EX-OFFICIO	1.00	X					0.	0.	0.
16) CRAFTON WILKES EX-OFFICIO	1.00	X					0.	0.	0.
17) DR. CHARLES BROADDUS EX-OFFICIO	1.00	X					0.	0.	0.

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

## Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b 101,123.			
	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			
	g Noncash contributions included in lines 1a-1f \$				
h Total. Add lines 1a-1f	► 101,123.				
Program Service Revenue	2 a ADVERTISING INCOME	Business Code 541800	12,573.	12,573.	
	b DAIRY EXPO	561499	3,470.	3,470.	
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f	► 16,043.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	►	136.		136.
	4 Income from investment of tax-exempt bond proceeds	►			
	5 Royalties	►			
	6 a Gross rents	(i) Real			
	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				
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				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events	►				
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				
b Less. cost of goods sold	b				
c Net income or (loss) from sales of inventory	►				
Miscellaneous Revenue	Business Code				
11 a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d	►				
12 Total revenue. See instructions	► 117,302.	3,470.	12,573.	136.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

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 domestic organizations and domestic governments. See Part IV, line 21	30,054.	30,054.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	30,634.	24,507.	6,127.	
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	15,325.	4,279.	11,046.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	3,635.	2,275.	1,360.	
10 Payroll taxes				
11 Fees for services (non-employees).				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	1,378.		1,378.	
14 Information technology				
15 Royalties				
16 Occupancy	1,637.		1,637.	
17 Travel	11,834.	7,138.	4,696.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,524.	9,524.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,016.		3,016.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24a. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PUBLICATIONS	15,388.	15,388.		
b OTHER	11,955.		11,955.	
c DUES & SUBSCRIPTIONS	3,582.		3,582.	
d SPECIAL AWARDS & PROMOT	2,863.	2,863.		
e All other expenses	2,851.	2,851.		
25 Total functional expenses. Add lines 1 through 24e	143,676.	98,879.	44,797.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

## Part X Balance Sheet

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

		(A) Beginning of year	(B) End of year	
Assets	1 Cash - non-interest-bearing	140,380.	1 126,999.	
	2 Savings and temporary cash investments	54.	2 0.	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		30,949.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		4 47,681.	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		5	
	7 Notes and loans receivable, net		6	
	8 Inventories for sale or use		7	
	9 Prepaid expenses and deferred charges		8	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a 12,269.	9 14,949.	
	b Less: accumulated depreciation	10b 12,269.	10c 0.	
	11 Investments - publicly traded securities	691,902.	11 650,804.	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	878,234.	16 840,433.		
Liabilities	17 Accounts payable and accrued expenses	5,234.	17 10,379.	
	18 Grants payable		18	
	19 Deferred revenue	21,612.	19 5,772.	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	12,966.	21 12,234.	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	39,812.	26 28,385.	
Net Assets & Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	838,422.	27 812,048.	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		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	838,422.	33 812,048.	
	34 Total liabilities and net assets/fund balances	878,234.	34 840,433.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	117,302.
2 Total expenses (must equal Part IX, column (A), line 25)	2	143,676.
3 Revenue less expenses. Subtract line 2 from line 1	3	-26,374.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	838,422.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	812,048.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c 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?	2c	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
3b 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	3b	



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

A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>
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 1720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(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					

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
1			
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
Total Add lines 1c through 1i:			
2a			
b			
c			
d			

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

1 Were substantially all (90% or more) dues received nondeductible by members?  
 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?  
 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

	Yes	No
1		X
2	X	
3		X

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

1 Dues, assessments and similar amounts from members  
 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  
 b Carryover from last year  
 c Total  
 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  
 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?  
 5 Taxable amount of lobbying and political expenditures (see instructions)

1	
2a	
2b	
2c	
3	
4	
5	

**Part IV** Supplemental Information

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

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**Open to Public  
Inspection

Name of the organization

**THE VIRGINIA STATE DAIRYMENS ASSOCIATION**Employer identification number  
**54-0574271****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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 a historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
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.		<b>Held at the End of the Tax Year</b>
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 7/25/06, 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►		
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements		

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on 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 XIII, 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

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

Schedule D (Form 990) 2018

L32051 10-29-18

**Part III: Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations

- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes  No

**Part IV: Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes  No

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

**Part V: Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10

- 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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
b					
c					
d					
e					
f					
g					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Temporarily restricted endowment ► \_\_\_\_\_ %  
The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

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

**Part VI: Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	11,692.		11,692.	0.
e Other	577.		577.	0.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			►	0.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►

**Part VIII Investments - Program Related.**

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

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

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►

**Part IX Other Assets.**

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

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

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements	1	484,787.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	367,485.
e	Add lines 2a through 2d	2e	367,485.
3	Subtract line 2e from line 1	3	117,302.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	117,302.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

1	Total expenses and losses per audited financial statements	1	439,364.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	295,688.
e	Add lines 2a through 2d	2e	295,688.
3	Subtract line 2e from line 1	3	143,676.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	143,676.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE ASSOCIATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER

SECTION 501(C)(5) OF THE INTERNAL REVENUE CODE. THE ASSOCIATION FOLLOWS

THE PROVISIONS OF ACCOUNTING FOR UNCERTAINTY IN INCOME TAX POSITIONS AS

REQUIRED BY THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS

BOARD ACCOUNTING STANDARDS CODIFICATION. MANAGEMENT DOES NOT BELIEVE THE

ASSOCIATION IS EXPOSED TO ANY SUCH POSITIONS AS THEY ARE DEFINED IN THE

GUIDANCE. THE ASSOCIATION FILES FORM 990, RETURN OF ORGANIZATION EXEMPT

FROM INCOME TAXES, AND RELATED RETURNS AS APPLICABLE WITH THE UNITED

STATES DEPARTMENT OF TREASURY. SUCH RETURNS FILED SINCE THE FISCAL YEAR

JUNE 30, 2015 AND REMAIN OPEN TO POTENTIAL EXAMINATION BY TAXING

AUTHORITIES.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

ADJUSTMENT DUE TO CHANGE IN ACCOUNTING PERIOD	367,485.
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## PART XII, LINE 2D - OTHER ADJUSTMENTS:

ADJUSTMENT DUE TO CHANGE IN ACCOUNTING PERIOD	295,688.
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**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**PART I, LINE 2:**

THE ASSOCIATION PASSES THROUGH MEMBERSHIP DUES DESIGNATED FOR THE DAIRY FOUNDATION OF VIRGINIA AND THE DEPARTMENT OF DAIRY SCIENCES AT VIRGINIA TECH. THE ASSOCIATION AND FOUNDATION ARE UNDER COMMON MANAGEMENT AND THE USE OF THE FUNDS IS TRANSPARENT. A MEMBER OF THE VIRGINIA TECH FACULTY MAKES PERIODIC REPORTS TO THE ASSOCIATION BOARD OF DIRECTORS REGARDING THE USE OF FUNDS GIVEN TO THE DAIRY SCIENCES DEPARTMENT.

**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.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

Open to Public  
Inspection

Name of the organization

**THE VIRGINIA STATE DAIRYMENS ASSOCIATION**

Employer identification number  
**54-0574271**

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

**THE ORGANIZATION PROVIDES FOR ELECTRIONIC OR PAPER REVIEW OF THE ANNUAL  
FORM 990 PRIOR TO FILING THE RETURN.**

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

**EXECUTIVE DIRECTOR SALARY IS SET BY OUTSIDE DIRECTORS.**

**FORM 990, PART VI, SECTION C, LINE 18:**

**THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE UPON REQUEST.**

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

**THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AVAILABLE UPON REQUEST.**



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

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

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

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

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

- a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1) DAIRY FOUNDATION OF VIRGINIA</b>	<b>B</b>	<b>5,054</b>	<b>CASH TRANSACTION</b>
(2)			
(3)			
(4)			
(5)			
<b>(6)</b>			

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusions for certain investment partnerships.

Provide additional information for responses to questions on Schedule R. See instructions.