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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)

2010

Department of the Treasury
Internal Revenue Service

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

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning		2010, and ending	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization National Board for Respiratory Care, Inc. Doing Business As		D Employer Identification Number 48-0813228
	Number and street (or P O box if mail is not delivered to street addr)		E Telephone number
	18000 W. 105th Street		(913) 895-4900
	City, town or country State ZIP code + 4		
	Olathe KS 66061-7543		
F Name and address of principal officer Gary A. Smith 18000 W 105th St Olathe KS 66061-7543		G Gross receipts \$ 9,206,221.	
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527		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)	
J Website: ▶ N/A		H(c) Group exemption number ▶	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of Formation 1960	M State of legal domicile KS

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>Credentialing of Respiratory Therapists</u>	
	2 Check this box ☐ 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 31
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 31
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6 40
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 138,214.
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0.
	8 Contributions and grants (Part VIII, line 1h)	Prior Year 763,329. Current Year 890,125.
	9 Program service revenue (Part VIII, line 2g)	7,774,326. 7,124,081.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	106,190. 113,696.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	150,782. 148,836.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,794,627. 8,276,738.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,000. 15,000.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	635,616. 590,794.
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	5,636,765. 5,359,558.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,287,381. 5,965,352.
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	2,507,246. 2,311,386.
	20 Total assets (Part X, line 16)	Beginning of Current Year 20,050,619. End of Year 21,236,429.
	21 Total liabilities (Part X, line 26)	3,345,333. 1,887,478.
	22 Net assets or fund balances Subtract line 21 from line 20	16,705,286. 19,348,951.

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 a representation of which preparer has any knowledge.

Sign Here	Signature of officer <u>Gary A. Smith</u>		Date <u>5/5/2011</u>
	Type or print name and title <u>Gary A. Smith</u>		Chief Executive Officer
Paid Preparer Use Only	Print/Type preparer's name <u>Scott M. Hermansen</u>	Preparer's signature <u>Scott M. Hermansen CPA</u>	Date <u>5-5-2011</u>
	Firm's name ▶ <u>Applied Measurement Professionals, Inc.</u>	Check ☐ if self-employed	PTIN
	Firm's address ▶ <u>18000 W. 105th Street</u> <u>Olathe KS 66061-7543</u>	Firm's EIN ▶	Phone no (913) 895-4600

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

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 12/21/10

Form 990 (2010)

SCANNED JUN 08 2011

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:

Credentialing of Respiratory Therapists2 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 \$ including grants of \$) (Revenue \$)

Development and administration of examinations for 40,000 candidates. The
examinations are Certified Respiratory Therapists, Neonatal/Pediatric Respiratory Care
Specialists, Registered Pulmonary Function Technologists, Registered Respiratory
Therapists, Sleep Disorder Testing and Therapeutic Intervention Respiratory
Care Specialists.

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

Publish an annual directory for 30,000 respiratory therapy professionals. These
practitioners also get a newsletter to help keep them informed regarding changes in
this field of medicine.

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

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

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

4e Total program service expenses ▶

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? (see instructions)		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 (see instructions)		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
20 a 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? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	☒	
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? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		☒
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>	☒	
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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		☒
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	☒	
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	☒	
24d 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? <i>If 'Yes,' complete Schedule L, Part I</i>	☒	
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>	☒	
26 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? <i>If 'Yes,' complete Schedule L, Part II</i>		☒
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? <i>If 'Yes,' complete Schedule L, Part III</i>		☒
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 A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		☒
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		☒
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		☒
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		☒
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		☒
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		☒
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		☒
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		☒
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>	☒	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	☒	
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)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i> ☒ Yes ☐ No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>	☒	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		☒
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	☒	

BAA

Form 990 (2010)

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	11	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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	0	
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)	NA	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
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?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	NA	
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?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	NA	
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?		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	NA	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8882?		X
d If 'Yes,' indicate the number of Forms 8882 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	NA	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	NA	
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?	NA	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	NA	
b Did the organization make a distribution to a donor, donor advisor, or related person?	NA	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	NA	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	NA	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	NA	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	NA	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	NA	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	NA	
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.	NA	
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	NA	
c Enter the amount of reserves on hand	NA	
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	NA	

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**

- 1a** Enter the number of voting members of the governing body at the end of the tax year **1a** 31
- b** Enter the number of voting members included in line 1a, above, who are independent **1b** 31
- 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 or 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.)

- 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** NA
- 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** X
- 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** X
- 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** NA

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ -----
- 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
- ▶ Scott M. Hermansen 18000 W 105th Street Olathe KS 66061-7543 (913) 895-4600

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****1 a** 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			
(1) Gregg L Ruppel MED RRT RPFT FAARC President	3.00	X		X				0.	0.	0.
(2) Thomas M Fuhrman MD FCCM FCCP Vice President	3.00	X		X				0.	0.	0.
(3) Brian W Carlin MD FCCP FAARC Secretary	3.00	X		X				0.	0.	0.
(4) Kerry E George MED RRT FAARC Treasurer	3.00	X		X				0.	0.	0.
(5) Gary A. Smith Chief Executive Officer	40.00				X	X		114,138.	27,914.	0.
(6) John R Garrison MPA Public Advisor	3.00	X						0.	0.	0.
(7) Peter Betit RRT RRT-NPS FAARC At Large Member	3.00	X						0.	0.	0.
(8) Linda A Napoli MBA RRT RRT-NPS RPFT At Large Member	3.00	X						0.	0.	0.
(9) Alan L Plummer MD FCCP FAARC At Large Member	3.00	X						0.	0.	0.
(10) Sherry L Barnhart RRT RRT-NPS FAARC Past President	3.00	X						0.	0.	0.
(11) Robert A Balk MD FCCP Trustee	3.00	X						0.	0.	0.
(12) Susan B Blonshine BS RRT RPFT AE-C FAARC Trustee	3.00	X						0.	0.	0.
(13) Suzanne Bollig BS RRT RPFT AE-C FAARC Trustee	3.00	X						0.	0.	0.
(14) Pamela L Bortner MBA RRT FAARC Trustee	3.00	X						0.	0.	0.
(15) William W Burqin Jr MD FCCP Trustee	3.00	X						0.	0.	0.
(16) Katherine L Fedor RRT RRT-NPS CPFT Trustee	3.00	X						0.	0.	0.
(17) Carl Haas RRT AE-C FAARC Trustee	3.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch 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			
(18) Barbara Howard BS RPFT Trustee	3.00	X						0.	0.	0.
(19) Carl A Kaplan MD FCCP Trustee	3.00	X						0.	0.	0.
(20) David C Levin MD FCCP Trustee	3.00	X						0.	0.	0.
(21) Terry L Livengood CRT RPFT Trustee	3.00	X						0.	0.	0.
(22) Robert A May MD FCCP Trustee	3.00	X						0.	0.	0.
(23) Omid G Moayed MD MBA Trustee	3.00	X						0.	0.	0.
(24) Theodora K Nicholau MD PhD Trustee	3.00	X						0.	0.	0.
(25) Theodore Oslick MD FCCP Trustee	3.00	X						0.	0.	0.
(26) Donald S Prough MD FCCP Trustee	3.00	X						0.	0.	0.
(27) Robert A Sinkin MD MPH FAAP Trustee	3.00	X						0.	0.	0.
(28) Mark Siobal BS RRT Trustee	3.00	X						0.	0.	0.
(29) Stephen A Stayer MD Trustee	3.00	X						0.	0.	0.
1b Sub-total								114,138.	27,914.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								114,138.	27,914.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

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

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	1a Federated campaigns	1a				
	b Membership dues	1b 890,125.				
	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 lns 1a-1f: \$					
	h Total. Add lines 1a-1f		890,125.			
PROGRAM SERVICE REVENUE		Business Code				
	2a Continuing Competency Program	541900	309,770.	309,770.	0.	0.
	b Examinations	541900	6,814,311.	6,814,311.	0.	0.
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		7,124,081.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		113,696.	0.	0.	113,696.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6a Gross Rents	1,050,000.				
	b Less: rental expenses	911,786.				
	c Rental income or (loss)	138,214.				
	d Net rental income or (loss)		138,214.	0.	138,214.	0.
		(i) Securities (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a 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					
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a 28,319.				
b Less: cost of goods sold	b 17,697.					
c Net income or (loss) from sales of inventory		10,622.	0.	0.	10,622.	
	Miscellaneous Revenue Business Code					
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		8,276,738.	7,124,081.	138,214.	124,318.	

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	15,000.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
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	114,138.			
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	287,032.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	93,063.			
9 Other employee benefits	52,890.			
10 Payroll taxes	43,671.			
11 Fees for services (non-employees)				
a Management				
b Legal	28,754.			
c Accounting	7,583.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	10,159.			
12 Advertising and promotion				
13 Office expenses	479,551.			
14 Information technology	29,238.			
15 Royalties				
16 Occupancy	20,478.			
17 Travel	509,936.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,552.			
21 Payments to affiliates	6,964.			
22 Depreciation, depletion, and amortization	12,845.			
23 Insurance	82,910.			
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 Contributions	2,500.			
b Application Processing	686,035.			
c Administration of exams	2,962,407.			
d Exam fee refunds	15,345.			
e Development of Exam questions	502,301.			
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	5,965,352.			
26 Joint costs. Check here ☐ 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	303,290.	1	334,055.
	2 Savings and temporary cash investments	3,940,175.	2	4,851,767.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,182.	4	11,247.
	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		8	
	9 Prepaid expenses and deferred charges	316,048.	9	389,440.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,780,253.		
	b Less: accumulated depreciation.	10b 969,122.	10c 10,052,615.	9,811,131.
	11 Investments — publicly traded securities		11	
	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	5,432,309.	15	5,838,789.
16 Total assets. Add lines 1 through 15 (must equal line 34)	20,050,619.	16	21,236,429.	
LIABILITIES	17 Accounts payable and accrued expenses	929,738.	17	945,622.
	18 Grants payable		18	
	19 Deferred revenue	779,445.	19	931,856.
	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	1,636,150.	23	10,000.
	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	3,345,333.	26	1,887,478.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☒ 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	16,705,286.	32	19,348,951.
	33 Total net assets or fund balances	16,705,286.	33	19,348,951.
34 Total liabilities and net assets/fund balances.	20,050,619.	34	21,236,429.	

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Form 990 (2010)

Part XI Reconciliation of Net Assets

Check 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	8,276,738.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,965,352.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,311,386.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	16,705,286.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	332,279.
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	19,348,951.

Part XII Financial Statements and Reporting

Check 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		

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Form 990 (2010)

2010

Name of the Organization

Employer Identification number

National Board for Respiratory Care, Inc.

48-0813228

Part VII	Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
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[illegible]

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

- Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010**Open to Public
Inspection**

Employer identification number

National Board for Respiratory Care, Inc.

48-0813228

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ 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.

1 a 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 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 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 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.

	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

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

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

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		1,498,407.		1,498,407.
b Buildings		9,246,746.	934,022.	8,312,724.
c Leasehold improvements				
d Equipment		35,100.	35,100.	0.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). **9,811,131.**

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Schedule D (Form 990) 2010

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. (Column (b) must equal Form 990 Part X, column (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. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

Part IX Other Assets. (See Form 990, Part X, line 15)

(a) Description	(b) Book value
(1) Investment-Applied Measurement Professionals, Inc.	5,224,128.
(2) Deferred Compensation investments	568,509.
(3) Loan costs, net of amortization	46,152.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

5,838,789.

Part X Other Liabilities. (See Form 990, Part X, line 25)

(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, column (B) line 25.) ▶	

2. FIN 48 (ASC 740) 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)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

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

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains 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	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investments 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	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

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

Part XIV Supplemental Information *(continued)*

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

National Board for Respiratory Care, Inc.

Employer identification number

48-0813228

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 II 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 recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) American Respiratory Care 11030 Ables Lane Dallas TX 75229	23-7089524	501(C)(3)	15,000.				Research
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

3 Enter total number of other organizations

1

1

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

TEEA3901 10/29/10

Schedule I (Form 990) 2010

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to 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 non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Pt I Line 2 The NBRC's contribution to the American Respiratory Care Foundation

(ARCF) is an unrestricted contribution that is to be used to further

the ARCF's mission in Respiratory Care.

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information****For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees**

- **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
► **Attach to Form 990. ► See separate instructions.**

OMB No 1545-0047

2010**Open to Public
Inspection**

Name of the organization

National Board for Respiratory Care, Inc.

Employer identification number

48-0813228

Part I Questions Regarding Compensation

- 1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

- 3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- | | |
|--|---|
| ☐ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?

- b** Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III.

- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?

- b** Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III

- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III

- 8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

- 9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes**No****1 b****2****X****4 a****X****4 b****X****4 c****X****5 a****5 b****6 a****6 b****7****8****9****BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule J (Form 990) 2010

Part II: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 Gary A. Smith	(i) 114,138. (ii) 266,322.	(ii) 0. 214,320.	(iii) 0. 55,520.	27,914. 13,086.	0. 0.	142,052. 549,248.	139,590. 535,319.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

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

National Board for Respiratory Care, Inc.

Employer identification number

48-0813228

Pt VI-A, Line 6 NBRC has approximately 30,000 members.

Pt VI-A, Line 7a NBRC's Board of Trustees are elected by four sponsoring organizations.

The American Association for Respiratory Care elects 15 members and the

American College of Chest Physicians, American Society of

Anesthesiologists, and the American Thoracic Society each elects

5 members. The nominations committee selects individuals for

officer positions and those positions are elected by the entire board.

Pt VI-B, Line 11a The Federal Form 990 is prepared by Applied Measurement Professionals, Inc.

a wholly owned subsidiary. The return is reviewed by the Chief Executive

Officer and he consults with the Board of Trustees as needed.

Pt VI-B, Line 12c Upon taking the appointment, each new board member or consultant completes

the Conflict of Interest form. These forms are updated annually by

individual still involved with the organization and the forms are

reviewed and kept on file at the Executive Office.

Pt VI-C, Line 19 NBRC's governing documents, conflict of interest policy and financial

statements are available to the public upon request.

Pt VI-B, Line 15 The Executive Committee evaluates Gary A. Smith, CEO,

each September and recommends salary adjustments. The Board of Trustees

then approves the recommendation during their winter board meeting.

Pt XI Line 5: Net Income from wholly owned subsidiary, Applied Measurement

Professionals, Inc., \$332,279.

Schedule O (Form 990) Supplemental Information to Form 990
Form 990, Page 6, Line 9 (continued)

Name	Address	City	St	ZIP
<u>Gregg Ruppel MEd RRT RPF</u>	<u>3635 Vista at Grand</u>	<u>St Louis</u>	<u>MO</u>	<u>63104</u>
<u>Thomas Fuhrman MD FCCM F</u>	<u>2960 Bridgeport Ave #B</u>	<u>Miami</u>	<u>FL</u>	<u>33133</u>
<u>Brian Carlin MD FCCP FAA</u>	<u>490 E Noah Ave, 300</u>	<u>Pittsburgh</u>	<u>PA</u>	<u>15212-4786</u>
<u>Kerry George MEd RRT FAA</u>	<u>2006 S Ankeny Blvd</u>	<u>Ankeny</u>	<u>IA</u>	<u>50023-4995</u>
<u>John R Garrison MPA</u>	<u>PO Box 209</u>	<u>Shiloh</u>	<u>NH</u>	<u>08353</u>
<u>Peter Betit RRT RRT-NPS</u>	<u>300 Longwood Ave</u>	<u>Boston</u>	<u>MA</u>	<u>02115</u>
<u>Linda A Napoli MBA RRT R</u>	<u>649 Mt Laurel Road</u>	<u>Mt Laurel</u>	<u>NJ</u>	<u>08054</u>
<u>Alan Plummer MD FCCP FAA</u>	<u>1365 Clifton Road NE</u>	<u>Atlanta</u>	<u>GA</u>	<u>30322</u>
<u>Sherry Barnhart RRT RRT-</u>	<u>35 G Street</u>	<u>Cabot</u>	<u>AR</u>	<u>72023</u>
<u>Robert Balk MD FCCP</u>	<u>1653 West Congress Pkwy</u>	<u>Chicago</u>	<u>IL</u>	<u>60612</u>
<u>Susan Blonshine BS RRT R</u>	<u>1012 Pelican PL</u>	<u>Mason</u>	<u>MI</u>	<u>48854</u>
<u>Suzanne Bollig BHS RRT R</u>	<u>2500 Canterbury Dr, Ste 108</u>	<u>Hays</u>	<u>KS</u>	<u>67601</u>
<u>Pamela Bortner MBA RRT F</u>	<u>3014 Redington Woods Rd</u>	<u>Toledo</u>	<u>OH</u>	<u>43615</u>
<u>William Burgin Jr MD FCCP</u>	<u>1902 Morgan</u>	<u>Corpus Christi</u>	<u>TX</u>	<u>78404</u>
<u>Katherine Fedor RRT RRT-</u>	<u>9500 Euclid Ave</u>	<u>Cleveland</u>	<u>OH</u>	<u>44195</u>
<u>Carl Haas RRT AE-C FAARC</u>	<u>1500 E Medical Ctr Drive</u>	<u>Ann Arbor</u>	<u>MI</u>	<u>48109-5024</u>
<u>Barbara Howard BS RPFT</u>	<u>219 Bryant</u>	<u>Buffalo</u>	<u>NY</u>	<u>14222</u>
<u>Carl A Kaplan MD FCCP</u>	<u>3635 Vista at Grand</u>	<u>St Louis</u>	<u>MO</u>	<u>63110</u>
<u>David Levin MD FCCP</u>	<u>11909 Maple Ridge Rd</u>	<u>Oklahoma City</u>	<u>OK</u>	<u>73120</u>
<u>Terry Livengood CRT RPFT</u>	<u>1250 Willowbrook Rd</u>	<u>Cumberland</u>	<u>MD</u>	<u>21502</u>
<u>Robert May MD FCCP</u>	<u>3407 Piney Pointe Dr</u>	<u>Toledo</u>	<u>OH</u>	<u>43617</u>
<u>Omid Moayed MD MBA</u>	<u>22 South Greene Street</u>	<u>Baltimore</u>	<u>MD</u>	<u>21201</u>
<u>Theodora Nicholau MD PhD</u>	<u>505 Parnassus M917</u>	<u>San Francisco</u>	<u>CA</u>	<u>94143-0624</u>
<u>Donald Prough MD FCCP</u>	<u>301 Unviersity Ste 2A</u>	<u>Galveston</u>	<u>TX</u>	<u>77555-0591</u>
<u>Theodore Oslick MD FCCP</u>	<u>54 Northview Drive</u>	<u>Glenside</u>	<u>PA</u>	<u>19038-1318</u>
<u>Robert Sinkin MD MPH FAAP</u>	<u>Hospital Dr, Old Med School,</u>	<u>Charlottesville</u>	<u>VA</u>	<u>22908-0386</u>
<u>Mark Siobal BS RRT</u>	<u>1001 Potrero Ave</u>	<u>San Francisco</u>	<u>CA</u>	<u>94110</u>
<u>Stephen Stayer MD</u>	<u>6621 Fannin WT 19345H</u>	<u>Houston</u>	<u>TX</u>	<u>77030</u>
<u>David Vines RRT MHS FAARC</u>	<u>600 S Paulina St Ste 1021D</u>	<u>Chicago</u>	<u>IL</u>	<u>60612-3806</u>
<u>Teresa Volsko MHHS RRT F</u>	<u>One University Plaza</u>	<u>Youngstown</u>	<u>OH</u>	<u>44555</u>

Supporting Statement of:

Form 990 p 9/Real Rental Expenses

Description	Amount
Office Supplies	34.
Telephone	1,845.
Postage	75.
Equipment Rental	1,710.
Computer Lease	3,762.
Water	18,536.
Cleaning & Maintenance	129,736.
Oversight & Travel	12,229.
Interest	48,495.
Depreciation	228,640.
Insurance	23,128.
Legal	750.
Accounting	976.
Contract Services	1,307.
Allocated Salaries	199,758.
Electric	71,879.
Janitorial Supplise	10,220.
Trash	5,589.
Taxes	153,117.
Total	<u>911,786.</u>

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

National Board for Respiratory Care, Inc.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

National Board for Respiratory Care, Inc.

Part I Identification of Disregarded Entities (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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.)

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

(2) -----												

(3) -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) Applied Measurement Professionals, Inc. 48-0940267 18000 W 105th Street Olathe, KS 66061-7543	Testing/Mgmt	KS	NA	C	332,279.	8,402,868.	100.00
(2) -----							

(3) -----							

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note		Yes	No
1	Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		
a	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 (iv) rent from a controlled entity	1a	X
b	Gift, grant, or capital contribution to other organization(s)	1b	X
c	Gift, grant, or capital contribution from other organization(s)	1c	X
d	Loans or loan guarantees to or for other organization(s)	1d	X
e	Loans or loan guarantees by other organization(s)	1e	X
f	Sale of assets to other organization(s)	1f	X
g	Purchase of assets from other organization(s)	1g	X
h	Exchange of assets	1h	X
i	Lease of facilities, equipment, or other assets to other organization(s)	1i	X
j	Lease of facilities, equipment, or other assets from other organization(s)	1j	X
k	Performance of services or membership or fundraising solicitations for other organization(s)	1k	X
l	Performance of services or membership or fundraising solicitations by other organization(s)	1l	X
m	Sharing of facilities, equipment, mailing lists, or other assets	1m	X
n	Sharing of paid employees	1n	X
o	Reimbursement paid to other organization for expenses	1o	X
p	Reimbursement paid by other organization for expenses	1p	X
q	Other transfer of cash or property to other organization(s)	1q	X
r	Other transfer of cash or property from other organization(s)	1r	X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds		(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) Applied Measurement Professionals, Inc.		a	1,050,000.	Audited Financials
(2) Applied Measurement Professionals, Inc.		i	1,050,000.	Audited Financials
(3) Applied Measurement Professionals, Inc.		j	58,800.	Audited Financials
(4) Applied Measurement Professionals, Inc.		l	4,304,153.	Audited Financials
(5) Applied Measurement Professionals, Inc.		m	11,691,986.	Audited Financials
(6) See Continuation Sheet for Schedule R, Part V				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to 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 exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Dispropor- tionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) -----										

(2) -----										

(3) -----										

(4) -----										

(5) -----										

(6) -----										

(7) -----										

(8) -----										

Part VII Supplemental Information

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

[illegible]