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Form 990

Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

NATIONAL ASSOCIATION OF COUNTIES

Doing Business As

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

25 MASSACHUSETTS AVENUE NW NO 500

Room/suite

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

WASHINGTON, DC 20001

F Name and address of principal officer

LARRY NAAKE

25 MASSACHUSETTS AVENUE NW NO 500

WASHINGTON, DC 20001

D Employer identification number

53-0190321

E Telephone number

(202) 942-4206

G Gross receipts \$ 22,970,087

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) ( 4 ) ☐ (insert no ) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW NACO ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1946

M State of legal domicile DE

Part I	Summary																																
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities</div><div>TO STIMULATE THE CONTINUING IMPROVEMENT OF COUNTY GOVERNMENT, TO SPEAK NATIONALLY FOR COUNTY GOVERNMENT, TO CONTRIBUTE TO THE KNOWLEDGE AND AWARENESS OF THE HERITAGE AND FUTURE OF COUNTY GOVERNMENT, TO SERVE AS A LIASION BETWEEN THE NATION'S COUNTIES AND OTHER LEVELS OF GOVERNMENT, AND TO ACHIEVE UNDERSTANDING OF THE ROLE OF COUNTIES IN THE FEDERAL SYSTEM</div></div>																																
	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																
	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>128</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>128</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2010 (Part V, line 2a)</td><td>5</td><td>95</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>1,159</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	3	128	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	128	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	95	6	Total number of volunteers (estimate if necessary)	6	1,159	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0								
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Revenue	<table><tr><th></th><th>Prior Year</th><th>Current Year</th></tr><tr><td>8</td><td>Contributions and grants (Part VIII, line 1h)</td><td>0</td></tr><tr><td>9</td><td>Program service revenue (Part VIII, line 2g)</td><td>8,058,322</td></tr><tr><td>10</td><td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>247,406</td></tr><tr><td>11</td><td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>8,963,060</td></tr><tr><td>12</td><td>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>17,268,788</td></tr></table>		Prior Year	Current Year	8	Contributions and grants (Part VIII, line 1h)	0	9	Program service revenue (Part VIII, line 2g)	8,058,322	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	247,406	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,963,060	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,268,788														
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Expenses	<table><tr><td>13</td><td>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>1,506,100</td><td>1,416,450</td></tr><tr><td>14</td><td>Benefits paid to or for members (Part IX, column (A), line 4)</td><td>0</td><td>0</td></tr><tr><td>15</td><td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>6,003,606</td><td>5,745,031</td></tr><tr><td>16a</td><td>Professional fundraising fees (Part IX, column (A), line 11e)</td><td>0</td><td>0</td></tr><tr><td>16b</td><td>Total fundraising expenses (Part IX, column (D), line 25)</td><td></td><td></td></tr><tr><td>17</td><td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)</td><td>9,374,715</td><td>8,875,800</td></tr><tr><td>18</td><td>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>16,884,421</td><td>16,037,281</td></tr><tr><td>19</td><td>Revenue less expenses Subtract line 18 from line 12</td><td>384,367</td><td>1,618,297</td></tr></table>	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,506,100	1,416,450	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,003,606	5,745,031	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0	16b	Total fundraising expenses (Part IX, column (D), line 25)			17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	9,374,715	8,875,800	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	16,884,421	16,037,281	19	Revenue less expenses Subtract line 18 from line 12	384,367	1,618,297
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Net Assets or Fund Balances	<table><tr><th></th><th>Beginning of Current Year</th><th>End of Year</th></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>32,578,273</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>8,767,653</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>23,810,620</td></tr></table>		Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	32,578,273	21	Total liabilities (Part X, line 26)	8,767,653	22	Net assets or fund balances Subtract line 21 from line 20	23,810,620																				
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Part II

Signature Block

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

Sign Here

Signature of officer

DAVID KEEN CHIEF FINANCIAL OFFICER

2011-06-29

Date

Paid Preparer Use Only

Print/Type preparer's name

DEBORAH G KOSNETT

Preparer's signature

DEBORAH G KOSNETT

Date

Check if self-employed

☐

PTIN

Firm's name

TATE AND TRYON

Firm's EIN

Firm's address

2021 L STREET NW SUITE 400

WASHINGTON, DC 20036

Phone no

(202) 293-2200

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)



Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

TO STIMULATE AND CONTRIBUTE TO THE IMPROVEMENT OF COUNTY GOVERNMENT THROUGHOUT THE UNITED STATES

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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?

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 \$ 3,800,000 including grants of \$ ) (Revenue \$ 7,600,000 )

THE NATIONAL ASSOCIATION OF COUNTIES (NACO), IN PARTNERSHIP WITH STATE ASSOCIATIONS OF COUNTIES, ENDORSES A SECTION 457 DEFERRED COMPENSATION PROGRAM ADMINISTERED BY NATIONWIDE RETIREMENT SOLUTIONS (NRS) THE DEFERRED COMPENSATION PROGRAM OFFERS COUNTY EMPLOYEES A WAY TO AUGMENT RETIREMENT SAVINGS WHILE POSTPONING THE PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES MORE THAN 360,000 COUNTY EMPLOYEES FROM OVER 1,700 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM, WITH ACCUMULATED ASSETS OF MORE THAN \$10 0 BILLION

4b

(Code ) (Expenses \$ 2,477,762 including grants of \$ 15,000 ) (Revenue \$ )

LEGISLATIVE - THESE ACTIVITIES INCLUDE POLICY DEVELOPMENT AND ADVOCACY PROGRAMS ON BEHALF OF COUNTY GOVERNMENT NACO PRESENTS THE COUNTY GOVERNMENT VIEW ON ALL LEGISLATION AND PROPOSED REGULATIONS TO CONGRESS AND THE ADMINISTRATION

4c

(Code ) (Expenses \$ 1,604,328 including grants of \$ ) (Revenue \$ 2,050,602 )

CONFERENCES AND MEETINGS - NACO CONDUCTS THREE MAJOR CONFERENCES EACH YEAR LEGISLATIVE, WESTERN INTERSTATE REGIONS, AND ANNUAL CONFERENCE AND EXPOSITION THESE CONFERENCES AND MEETINGS PROVIDE EDUCATIONAL SEMINARS, AND TECHNICAL WORKSHOPS, AS WELL AS NETWORKING OPPORTUNITIES TO HELP IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF THEIR COUNTY’S OPERATIONS AND PROGRAMS

4d

Other program services (Describe in Schedule O ) See also Additional Data for Description

(Expenses \$ 2,568,025 including grants of \$ 1,401,450 ) (Revenue \$ 4,897,685 )

4e

Total program service expenses \$ 10,450,115



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 . . . . .	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? . . . . .	2	No
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	3	No
4 <b>Section 501(c)(3) organizations.</b> 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 . . . . .	4	
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	5	Yes
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	6	No
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	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
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	9	No
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	10	No
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.	11a	Yes
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.	11b	No
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.	11c	No
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.	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e	No
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.	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	No
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	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a	No
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 . . . . .	14b	No
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 U S ? If "Yes," complete Schedule F, Parts II and IV . . . . .	15	No
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 U S ? If "Yes," complete Schedule F, Parts III and IV . . . . .	16	No
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)	17	No
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 . . . . .	18	No
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 . . . . .	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	



Part IV

Checklist of Required Schedules (continued)

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> . . . . .	21	Yes	
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> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 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> . . . . .	23	Yes	
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? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a		No
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) and 501(c)(4) organizations.</b> 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> . . . . .	25a		No
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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
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> . . . . .	26		No
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> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29		No
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> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
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> . . . . .	32		No
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> . . . . .	33		No
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> . . . . .	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .	35	Yes	
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> . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	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? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	



Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

☐

			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	37		
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b		
c		Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	95		
	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).			
3a		Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b		If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
	b		If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a		Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b		Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c		If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a		Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		6a	Yes
b		If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	Yes
7 Organizations that may receive deductible contributions under section 170(c).					
a		Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	
b		If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c		Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	
d		If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e		Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f		Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g		If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h		If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8		Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9		Sponsoring organizations maintaining donor advised funds.			
a		Did the organization make any taxable distributions under section 4966?		9a	
b		Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter					
a		Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b		Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter					
a		Gross income from members or shareholders.		11a	
b		Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a		Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b		If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13		Section 501(c)(29) qualified nonprofit health insurance issuers.			
a		Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b		Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c		Enter the amount of reserves on hand.		13c	
14a		Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b		If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	



Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.  
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a128		
b	Enter the number of voting members included in line 1a, above, who are independent	1b128		
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		No
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
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	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filed
18	Section 6104 requires an organization to make its Form 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. DAVID KEEN CHIEF FINANCIAL OFFICER 25 MASSACHUSETTS AVE NW STE 500 WASHINGTON, DC 20001 (202) 942-4206



Part VII

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

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees 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) RONALD ANDERSON BOARD MEMBER	1 00	X						0	0	0
(2) ALLAN ANGEL BOARD MEMBER	1 00	X						0	0	0
(3) ELIZABETH ARCHULETA BOARD MEMBER	1 00	X						0	0	0
(4) BRENDA ARNOLD BOARD MEMBER	1 00	X						0	0	0
(5) SARA ARNOLD BOARD MEMBER	1 00	X						0	0	0
(6) THOMAS BARDWELL BOARD MEMBER	1 00	X						0	0	0
(7) LU BARRON BOARD MEMBER	1 00	X						0	0	0
(8) STANLEY BATEMON BOARD MEMBER	1 00	X						0	0	0
(9) PATRICIA BAUSCHER BOARD MEMBER	1 00	X						0	0	0
(10) TONY BENNETTE BOARD MEMBER	1 00	X						0	0	0
(11) FRANK BIGELOW BOARD MEMBER	1 00	X						0	0	0
(12) CINDY BOBBITT BOARD MEMBER	1 00	X						0	0	0
(13) TODD BONLARRON BOARD MEMBER	1 00	X						0	0	0
(14) ROY BROOKS BOARD MEMBER	1 00	X						0	0	0
(15) DICK BURKE BOARD MEMBER	1 00	X						0	0	0
(16) KEITH CARSON BOARD MEMBER	1 00	X						0	0	0



Part VII

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

(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			
(17) LYNN CARTLIDGE BOARD MEMBER	1 00	X					0	0	0
(18) KATIE CASHION BOARD MEMBER	1 00	X					0	0	0
(19) GREG CASTANO BOARD MEMBER	1 00	X					0	0	0
(20) GEORGE COLE BOARD MEMBER	1 00	X					0	0	0
(21) CHARLES COMPTON BOARD MEMBER	1 00	X					0	0	0
(22) ROBERT COPE BOARD MEMBER	1 00	X					0	0	0
(23) PETER CORROON BOARD MEMBER	1 00	X					0	0	0
(24) WILLIAM COX BOARD MEMBER	1 00	X					0	0	0
(25) GREG COX BOARD MEMBER	1 00	X					0	0	0
(26) FRED CROSBY BOARD MEMBER	1 00	X					0	0	0
(27) WILLIAM DOHERTY BOARD MEMBER	1 00	X					0	0	0
(28) W BURRELL ELLIS BOARD MEMBER	1 00	X					0	0	0
(29) LEON EVANS BOARD MEMBER	1 00	X					0	0	0
(30) BERNARD FAZZINI BOARD MEMBER	1 00	X					0	0	0
(31) SAM FULTON BOARD MEMBER	1 00	X					0	0	0
(32) NESTOR GARCIA BOARD MEMBER	1 00	X					0	0	0
(33) JOSEPH GILES BOARD MEMBER	1 00	X					0	0	0
(34) MIKE GILLESPIE BOARD MEMBER	1 00	X					0	0	0
(35) GREGG GOSLIN BOARD MEMBER	1 00	X					0	0	0
(36) JANE HAGUE BOARD MEMBER	1 00	X					0	0	0
(37) JAMES HAM BOARD MEMBER	1 00	X					0	0	0
(38) MARC HAMLIN BOARD MEMBER	1 00	X					0	0	0
(39) SHARON HAMPSON BOARD MEMBER	1 00	X					0	0	0
(40) BILL HANSELL BOARD MEMBER	1 00	X					0	0	0
(41) NANCY HANSEN BOARD MEMBER	1 00	X					0	0	0
(42) CHRIS HARRIS BOARD MEMBER	1 00	X					0	0	0
(43) SALLY HEYMAN BOARD MEMBER	1 00	X					0	0	0
(44) CAROL HOLDEN BOARD MEMBER	1 00	X					0	0	0
(45) STEPHEN HOLT BOARD MEMBER	1 00	X					0	0	0
(46) RONALD HOUSEMAN BOARD MEMBER	1 00	X					0	0	0
(47) JAMES HUDELSON BOARD MEMBER	1 00	X					0	0	0
(48) ANTHONY HYDE BOARD MEMBER	1 00	X					0	0	0
(49) GERALD HYLAND BOARD MEMBER	1 00	X					0	0	0
(50) OLEN JACKSON BOARD MEMBER	1 00	X					0	0	0
(51) MIKE JACOBS BOARD MEMBER	1 00	X					0	0	0
(52) MICHAEL JEANES BOARD MEMBER	1 00	X					0	0	0
(53) MICHAEL JOHNSON BOARD MEMBER	1 00	X					0	0	0
(54) RANDY JOHNSON BOARD MEMBER	1 00	X					0	0	0
(55) CYNTHIA JOHNSON BOARD MEMBER	1 00	X					0	0	0
(56) TIM JOSI BOARD MEMBER	1 00	X					0	0	0
(57) DEREK KAWAKAMI BOARD MEMBER	1 00	X					0	0	0
(58) ANDREW KIMMEL BOARD MEMBER	1 00	X					0	0	0
(59) BILLY KING BOARD MEMBER	1 00	X					0	0	0
(60) LEE KLEIN BOARD MEMBER	1 00	X					0	0	0
(61) ELIZABETH KNISS BOARD MEMBER	1 00	X					0	0	0
(62) EVELYN KOLBE BOARD MEMBER	1 00	X					0	0	0
(63) LESLIE KORGEL BOARD MEMBER	1 00	X					0	0	0
(64) JOHN KOSTER BOARD MEMBER	1 00	X					0	0	0
(65) ANGELO KYLE BOARD MEMBER	1 00	X					0	0	0
(66) JONATHAN LABONTE BOARD MEMBER	1 00	X					0	0	0
(67) KETH LANGENHAHN BOARD MEMBER	1 00	X					0	0	0
(68) DONALD LARSON BOARD MEMBER	1 00	X					0	0	0
(69) GAYLE LATHAM BOARD MEMBER	1 00	X					0	0	0
(70) JANE LEMASTER BOARD MEMBER	1 00	X					0	0	0
(71) LEIGH LENZMEIER BOARD MEMBER	1 00	X					0	0	0
(72) ILENE LIEBERMAN BOARD MEMBER	1 00	X					0	0	0
(73) RODNEY LONG BOARD MEMBER	1 00	X					0	0	0
(74) MARK LUTTRELL BOARD MEMBER	1 00	X					0	0	0
(75) HARLAN MADZEN BOARD MEMBER	1 00	X					0	0	0
(76) LOUIS MAGAZZU BOARD MEMBER	1 00	X					0	0	0
(77) LEE MAY BOARD MEMBER	1 00	X					0	0	0
(78) TIMOTHY MCCORMICK BOARD MEMBER	1 00	X					0	0	0
(79) MICHAEL MCGINLEY BOARD MEMBER	1 00	X					0	0	0
(80) LAURA MERRILL BOARD MEMBER	1 00	X					0	0	0
(81) KAREN MILLER BOARD MEMBER	1 00	X					0	0	0
(82) JUDY ANN MILLER BOARD MEMBER	1 00	X					0	0	0
(83) CAROL MOERHLE BOARD MEMBER	1 00	X					0	0	0
(84) THOMAS MULLANEY BOARD MEMBER	1 00	X					0	0	0
(85) WAYMON MUMFORD BOARD MEMBER	1 00	X					0	0	0
(86) JANIE MURRAY BOARD MEMBER	1 00	X					0	0	0
(87) MIKE MURRAY BOARD MEMBER	1 00	X					0	0	0
(88) OD NETTER BOARD MEMBER	1 00	X					0	0	0
(89) FRANK NEWTON BOARD MEMBER	1 00	X					0	0	0
(90) PATTY O'CONNOR BOARD MEMBER	1 00	X					0	0	0
(91) PATRICK PADILLA BOARD MEMBER	1 00	X					0	0	0
(92) TONI PAPPAS BOARD MEMBER	1 00	X					0	0	0
(93) DUANE PATRICK BOARD MEMBER	1 00	X					0	0	0
(94) CARL PIERSON BOARD MEMBER	1 00	X					0	0	0
(95) CHESTER PINTARELLI BOARD MEMBER	1 00	X					0	0	0
(96) JOSEPH PONTANILLA BOARD MEMBER	1 00	X					0	0	0
(97) TONI PRECKWINKLE BOARD MEMBER	1 00	X					0	0	0
(98) GRADY PRESTAGE BOARD MEMBER	1 00	X					0	0	0
(99) LYNDA RING ERICKSON BOARD MEMBER	1 00	X					0	0	0
(100) MANUEL RUIZ BOARD MEMBER	1 00	X					0	0	0
(101) JOHN RUSSELL BOARD MEMBER	1 00	X					0	0	0
(102) HARVEY RUVIN BOARD MEMBER	1 00	X					0	0	0
(103) JOHN SANDOVAL BOARD MEMBER	1 00	X					0	0	0
(104) JAMES SCAHILL BOARD MEMBER	1 00	X					0	0	0
(105) MICHELE SHERRER BOARD MEMBER	1 00	X					0	0	0
(106) HAL SMALLEY BOARD MEMBER	1 00	X					0	0	0
(107) JAMES SNYDER BOARD MEMBER	1 00	X					0	0	0
(108) ROBERT SPENCE BOARD MEMBER	1 00	X					0	0	0
(109) DON STAPLEY BOARD MEMBER	1 00	X					634	0	0
(110) WILLIAM STEINHAUS BOARD MEMBER	1 00	X					0	0	0
(111) ROBERT SUVER BOARD MEMBER	1 00	X					0	0	0
(112) JERRIE TIPTON BOARD MEMBER	1 00	X					0	0	0
(113) RUTH ANN TOBIAS BOARD MEMBER	1 00	X					0	0	0
(114) DANIEL TROY BOARD MEMBER	1 00	X					0	0	0
(115) JOHN TWOMEY BOARD MEMBER	1 00	X					0	0	0
(116) KENNETH ULMAN BOARD MEMBER	1 00	X					0	0	0
(117) GRANT VEEDER BOARD MEMBER	1 00	X					0	0	0
(118) BETTY LOU WARD BOARD MEMBER	1 00	X					0	0	0
(119) BONNIE WEBER BOARD MEMBER	1 00	X					0	0	0
(120) LARRY WHITE BOARD MEMBER	1 00	X					0	0	0
(121) ROBERT WIGGLESWORTH BOARD MEMBER	1 00	X					0	0	0
(122) PAUL WILSON BOARD MEMBER	1 00	X					0	0	0
(123) NOAH WOODS BOARD MEMBER	1 00	X					0	0	0
(124) RONALD YOUNG BOARD MEMBER	1 00	X					0	0	0
(125) GLEN WHITLEY PRESIDENT	1 00	X		X			3,207	0	0
(126) LENNY ELIASON 1ST VICE PRESIDENT	1 00	X		X			0	0	0
(127) CHRISTOPHER RODGERS 2ND VICE PRESIDENT	1 00	X		X			833	0	0
(128) VALERIE BROWN IMMEDIATE PAST PRESIDENT	1 00	X		X			1,060	0	0
(129) LARRY NAAKE EXECUTIVE DIRECTOR	36 50			X			311,630	10,968	45,117
(130) DAVID KEEN DIRECTOR, FINANCE & ADMIN	33 50			X			156,750	19,374	51,431
(131) EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR	20 00				X		103,964	94,820	61,416
(132) EDWIN ROSADO LEGISLATIVE DIRECTOR	37 50				X		184,992	0	31,704
(133) BERT JARREAU CHIEF INFORMATION OFFICER	37 50				X		177,473	0	29,943
(134) GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	34 00				X		142,467	13,405	33,399
(135) JEFFREY ARNOLD DEPUTY LEGISLATIVE DIRECTOR	37 50					X	139,556	0	24,934
(136) DONALD MURRAY SENIOR POLICY ADVISOR	37 50					X	152,102	0	19,790
1b Sub-Total . . . . .									
c Total from continuation sheets to Part VII, Section A . . . . .									
d Total (add lines 1b and 1c) . . . . .							1,374,668	138,567	297,734
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization8									

(A) Name and business address		(B) Description of services	(C) Compensation
INVT, 138 SPRING STREET FLOOR 4 NEW YORK, NY 10012		CONVENTION MEDIA PRODUCTION	399,823
WELL BREAD RESTAURANT SERVICES 4590 S STREET RENO, NV 89502		CONFERENCE CATERING SERVICES	239,603
SUSQTECH PO BOX 825 WINCHESTER, VA 22604		WEBSITE REDESIGN TECH SERVICES	176,827

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization3	
---	---	--

3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual . . . . .</i>	Yes	No
		3	No
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? <i>If "Yes," complete Schedule J for such individual . . . . .</i>	Yes	
4			
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person . . . . .</i>		No
5			

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
INVT, 138 SPRING STREET FLOOR 4 NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	399,823
WELL BREAD RESTAURANT SERVICES 4590 S STREET RENO, NV 89502	CONFERENCE CATERING SERVICES	239,603
SUSQTECH PO BOX 825 WINCHESTER, VA 22604	WEBSITE REDESIGN TECH SERVICES	176,827

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization3	
---	---	--



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							
	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 . . . . . ▶							
	Program Service Revenue			Business Code				
2a MEMBERSHIP DUES		900099	4,895,258	4,895,258				
b MEETINGS		900099	2,050,602	2,050,602				
c SPONSORSHIP		900099	586,000		586,000			
d PUBLICATION SALES		511190	2,427	2,427				
e								
f All other program service revenue								
g Total. Add lines 2a-2f . . . . . ▶			7,534,287					
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶			480,737		480,737		
	4 Income from investment of tax-exempt bond proceeds . . ▶							
	5 Royalties . . . . . ▶			9,436,973	7,600,000	1,836,973		
	6a Gross Rents	(i) Real	(ii) Personal					
		274,262						
		b Less rental expenses	274,300					
		c Rental income or (loss)	-38					
	d Net rental income or (loss) . . . . . ▶			-38			-38	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		5,117,036						
		b Less cost or other basis and sales expenses	5,040,209					
		c Gain or (loss)	76,827					
	d Net gain or (loss) . . . . . ▶			76,827			76,827	
	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							
b Less cost of goods sold . . . . . b								
c Net income or (loss) from sales of inventory . . ▶								
Miscellaneous Revenue		Business Code						
11a MISCELLANEOUS		900099	113,746			113,746		
b MARKETING FEES		900099	13,046			13,046		
c								
d All other revenue . . . . .								
e Total. Add lines 11a-11d . . . . . ▶			126,792					
12 Total revenue. See Instructions . . . . . ▶			17,655,578	14,548,287	0	3,107,291		



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	1,416,450	1,416,450		
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 . . . . .	1,589,609	904,573	685,036	
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	3,048,147	1,484,774	1,563,373	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	427,750	284,431	143,319	
9	Other employee benefits . . . . .	345,693	62,352	283,341	
10	Payroll taxes . . . . .	333,832	215,648	118,184	
a	Fees for services (non-employees)				
	Management . . . . .				
b	Legal . . . . .	12,225		12,225	
c	Accounting . . . . .	36,018		36,018	
d	Lobbying . . . . .				
e	Professional fundraising services See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	45,718		45,718	
g	Other . . . . .	206,977	79,252	127,725	
12	Advertising and promotion . . . . .	466,167	341,681	124,486	
13	Office expenses . . . . .	466,902	206,983	259,919	
14	Information technology . . . . .	-19,767	8,431	-28,198	
15	Royalties . . . . .				
16	Occupancy . . . . .	1,337,792		1,337,792	
17	Travel . . . . .	348,677	166,090	182,587	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	109,806	3,251	106,555	
19	Conferences, conventions, and meetings . . . . .	1,745,884	1,375,601	370,283	
20	Interest . . . . .	2,582		2,582	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	665,137	11,705	653,432	
23	Insurance . . . . .	47,252	5,000	42,252	
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	PURCHASED SERVICES	4,611,405	3,800,500	810,905	
b	SUBSCRIPTIONS	119,130	78,544	40,586	
c	PLAQUES, RECOGNITIONS &	16,004	2,909	13,095	
d	COST-SHARING AGREEMENT	-1,339,359	0	-1,339,359	
e					
f	All other expenses	-2,750	1,940	-4,690	
25	Total functional expenses. Add lines 1 through 24f	16,037,281	10,450,115	5,587,166	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				



Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .				1	
	2	Savings and temporary cash investments . . . . .			5,951,363	2	6,993,992
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .			2,441,487	4	2,657,467
	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). Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .				8	
	9	Prepaid expenses and deferred charges . . . . .			408,240	9	441,506
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	10a	8,007,024	3,262,747	10c	2,739,181
	b	Less: accumulated depreciation . . . . .	10b	5,267,843			
	11	Investments—publicly traded securities . . . . .			17,341,837	11	19,912,282
	12	Investments—other securities. See Part IV, line 11 . . . . .			2,774,097	12	3,000,536
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			398,502	15	471,583
16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			32,578,273	16	36,216,547	
Liabilities	17	Accounts payable and accrued expenses . . . . .			1,553,023	17	1,603,828
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			3,513,175	19	4,362,136
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .				23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities. Complete Part X of Schedule D . . . . .			3,701,455	25	2,785,671
	26	Total liabilities. Add lines 17 through 25 . . . . .			8,767,653	26	8,751,635
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			23,810,620	27	27,464,912
	28	Temporarily restricted net assets . . . . .				28	
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	Total net assets or fund balances . . . . .			23,810,620	33	27,464,912
34	Total liabilities and net assets/fund balances . . . . .			32,578,273	34	36,216,547	



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	17,655,578
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,037,281
3	Revenue less expenses Subtract line 2 from line 1	3	1,618,297
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,810,620
5	Other changes in net assets or fund balances (explain in Schedule O)	5	2,035,995
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	27,464,912

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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?	Yes	
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	



Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services				
(Code )	(Expenses \$	1,401,450	including grants of \$	1,401,450 ) (Revenue \$ )
CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION				
(Code )	(Expenses \$	303,566	including grants of \$	) (Revenue \$ )
INFORMATION TECHNOLOGY CENTER				
(Code )	(Expenses \$	856,371	including grants of \$	) (Revenue \$ 2,427 )
PUBLIC AFFAIRS				
(Code )	(Expenses \$	6,638	including grants of \$	) (Revenue \$ )
COUNTY SERVICES				
(Code )	(Expenses \$		including grants of \$	) (Revenue \$ 4,895,258 )
MEMBERSHIP AND OTHER SERVICES				



SCHEDULE C  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶ **Complete if the organization is described below.**  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

**If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

**If the organization answered “Yes,” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

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

Name of the organization NATIONAL ASSOCIATION OF COUNTIES	Employer identification number 53-0190321
--	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$ _____
3	Volunteer hours	_____

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$ _____
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$ _____
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV	

**Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).**

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$ _____
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities	▶ \$ _____
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$ _____
4	Did the filing organization file <b>Form 1120-POL</b> for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-



Part II-A

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

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		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		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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 instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable 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)).

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Yes
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	No
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	No

Part III-B

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

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
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	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV

Supplemental Information

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

Identifier	Return Reference	Explanation
------------	------------------	-------------



SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization NATIONAL ASSOCIATION OF COUNTIES	Employer identification number 53-0190321
--	--

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1	Purpose(s) of conservation easements held by the organization (check all that apply) <input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of an historically importantly land area <input type="checkbox"/> Preservation of a certified historic structure
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 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 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No
9	In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a	If the organization elected, as permitted under SFAS 116, 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, 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 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 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 the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance . . . . .				
b	Contributions . . . . .				
c	Investment earnings or 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

Investments—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 . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .		2,830,438	1,020,837	1,809,601
d Equipment . . . . .		1,882,044	1,354,971	527,073
e Other . . . . .		3,294,542	2,892,035	402,507
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶				2,739,181







Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	117,655,578
2	Total expenses (Form 990, Part IX, column (A), line 25)	216,037,281
3	Excess or (deficit) for the year Subtract line 2 from line 1	31,618,297
4	Net unrealized gains (losses) on investments	41,235,946
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8800,049
9	Total adjustments (net) Add lines 4 - 8	92,035,995
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	103,654,292

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements . . . . .	119,691,573
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments . . . . .2a1,235,946	
b	Donated services and use of facilities . . . . .2b	
c	Recoveries of prior year grants . . . . .2c	
d	Other (Describe in Part XIV) . . . . .2d525,749	
e	Add lines 2a through 2d . . . . .2e1,761,695	
3	Subtract line 2e from line 1 . . . . .3	317,929,878
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .4a	
b	Other (Describe in Part XIV) . . . . .4b-274,300	
c	Add lines 4a and 4b . . . . .4c-274,300	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .5	517,655,578

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements . . . . .	116,037,281
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 . . . . .2e0	
3	Subtract line 2e from line 1 . . . . .3	316,037,281
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .4a	
b	Other (Describe in Part XIV) . . . . .4b	
c	Add lines 4a and 4b . . . . .4c0	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .5	516,037,281

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, 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.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE ASSOCIATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND THEREFORE, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. AT A MINIMUM, THE DECEMBER 31, 2007 THROUGH 2010 TAX YEARS ARE OPEN FOR EXAMINATION BY TAXING AUTHORITIES.
PART XI, LINE 8 - OTHER ADJUSTMENTS		EQUITY IN EARNINGS OF SUBSIDIARY 525,749. RENTAL EXPENSES IN RENTAL EARNINGS 274,300.
		AUDITED FINANCIAL STATEMENTS ARE CONSOLIDATED TO INCLUDE NACO AND THE FINANCIAL ACTIVITIES OF THE RELATED ORGANIZATIONS AS OUTLINED IN SCHEDULE R, PARTS II AND IV. THE RECONCILIATION IN PARTS XII AND XIII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS. NACO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT.







**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.  
Use Schedule I-1 (Form 990) 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

**Part IV**

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 NACO REQUIRES THAT GRANTS BE MANAGED WITH SOUND FINANCIAL MANAGEMENT POLICIES, ADEQUATE INTERNAL CONTROL SYSTEMS, COST-EFFICIENT PROCUREMENT PROCEDURES, AND DOCUMENTATION OF ALL EXPENDITURES AND PURCHASES ALL FINANCIAL AND ACCOUNTING RECORDS SHOULD BE AVAILABLE FOR INSPECTION AND SHOULD BE RETAINED BASED ON NACO'S DOCUMENT RETENTION POLICY



Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number  
  
53-0190321

Part I

Questions Regarding Compensation

		Yes	No
1a	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		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
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?	2	Yes
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		
	<div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
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?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only 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?	5a	No
b	Any related organization?	5b	No
	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?	6a	No
b	Any related organization?	6b	No
	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	7	No
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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	



**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies 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 & incentive compensation	(iii) Other reportable compensation				
(1) LARRY NAAKE	(i)	272,251	0	39,379	29,702	12,449	353,781	0
	(ii)	9,582	0	1,386	1,045	438	12,451	0
(2) DAVID KEEN	(i)	152,724	3,560	466	19,799	15,461	192,010	0
	(ii)	18,876	440	58	2,447	1,911	23,732	0
(3) EDWARD FERGUSON	(i)	100,435	2,092	1,437	13,043	6,740	123,747	0
	(ii)	91,602	1,908	1,310	11,896	6,147	112,863	0
(4) EDWIN ROSADO	(i)	178,467	4,000	2,525	23,103	7,239	215,334	0
	(ii)	0	0	0	0	0	0	0
(5) BERT JARREAU	(i)	172,627	4,000	846	21,447	7,239	206,159	0
	(ii)	0	0	0	0	0	0	0
(6) GEORGE GOODMAN	(i)	134,721	3,656	4,090	16,758	7,841	167,066	0
	(ii)	12,676	344	385	1,577	738	15,720	0
(7) JEFFREY ARNOLD	(i)	126,583	4,000	8,973	17,990	4,414	161,960	0
	(ii)	0	0	0	0	0	0	0
(8) DONALD MURRAY	(i)	82,977	0	69,125	12,023	5,429	169,554	0
	(ii)	0	0	0	0	0	0	0
( 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.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	COMPANION TRAVEL IS PAID FOR THE PRESIDENT AND FOR THE EXECUTIVE DIRECTOR AS PART OF THE COSTS RELATED TO THEIR TRAVEL EXPENSES WHILE ON OFFICIAL BUSINESS REPRESENTING NACO. THESE AMOUNTS ARE REPORTED AS INCOME ON FORMS W-2 AND 1099, AS REQUIRED. NACO ALSO PAYS FOR AIRLINE CLUB MEMBERSHIPS FOR THE EXECUTIVE DIRECTOR AND ELECTED OFFICERS, FEES ARE SHOWN ON W-2 OR 1099, RESPECTIVELY. MEMBERSHIP DUES IN A LOCAL SOCIAL CLUB ARE PAID BY NACO FOR THE USE OF NUMEROUS NACO EMPLOYEES, AND ARE CONSIDERED ONE OF THE COSTS OF NETWORKING AND EXPANDING BUSINESS RELATIONSHIPS FOR NACO.
	PART I, LINE 4A	LARRY NAAKE PARTICIPATES IN A 457(F) PLAN THAT WAS FUNDED IN 2002, BUT TO WHICH CONTRIBUTIONS HAVE NOT BEEN MADE SINCE THAT YEAR. EARNINGS ON THE PLAN FOR 2010 WERE \$13,241.



Schedule L  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Transactions with Interested Persons  
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047  
**2010**  
Open to Public Inspection

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number  
53-0190321

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

Part II Loans to and/or From Interested Persons.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . . ▶ \$ _____										

Part III Grants or Assistance Benefitting Interested Persons.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance



Part IV

Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) NATIONAL ASSOCIATION OF COUNTIES RESEARCH FOUNDATION	COMMON BOARD MEMBERS		PLEASE SEE SCHEDULE R FOR ALL REPORTABLE TRANSACTIONS BETWEEN NACO AND THE NACO RESEARCH FOUNDATION		No

Part V

Supplemental Information

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

Identifier	Return Reference	Explanation
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**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 to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

<b>Name of the organization</b> NATIONAL ASSOCIATION OF COUNTIES	<b>Employer identification number</b> 53-0190321
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1		NACO HAS AN EXECUTIVE COMMITTEE WHICH IS RESPONSIBLE FOR THE PROPERTY, FUNDS AND BUSINESS AFFAIRS OF THE ASSOCIATION IN THE ABSENCE OF THE BOARD THE EXECUTIVE HAS AND MAY EXERCISE ALL POWERS OF AUTHORITY GRANTED TO THE BOARD IT RECOMMENDS THE APPOINTMENT AND COMPENSATION OF THE EXECUTIVE DIRECTOR TO THE BOARD, MAY ESTABLISH SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATION, SUBJECT TO THE BOARD'S APPROVAL THE EXECUTIVE COMMITTEE IS COMPOSED OF THE NACO PRESIDENT, PRESIDENT-ELECT, FIRST VICE PRESIDENT, SECOND VICE PRESIDENT, AND IMMEDIATE PAST PRESIDENT (THE MOST RECENT PAST PRESIDENT WHO IS STILL AN ELECTED COUNTY OFFICIAL OF AN ACTIVE NACO MEMBER) THE PRESIDENT CHAIRS THE EXECUTIVE COMMITTEE



Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		NACO HAS THE FOLLOWING CLASSES OF MEMBERSHIP ACTIVE MEMBER COUNTIES SHALL BE THOSE COUNTY GOVERNMENTS WHICH CONTRIBUTE ANNUALLY TO THE FINANCIAL SUPPORT OF THE ASSOCIATION ACCORDING TO THE SCHEDULE OF DUES OR SERVICE FEES ADOPTED BY THE BOARD OF DIRECTORS SEPARATE MEMBER CATEGORIES FOR ORGANIZATIONS OR INDIVIDUALS OTHER THAN COUNTIES MAY BE AUTHORIZED BY THE BOARD OF DIRECTORS



Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		<p>ACTIVE NACO MEMBERS, AS PREVIOUSLY DEFINED, ELECT BOARD MEMBERS IN CATEGORIES B, C, D, E AND F, AT THE ANNUAL NACO MEMBER CONFERENCE CATEGORIES B ONE ELECTED OFFICIAL FROM EACH STATE WHICH HAS AN ACTIVE MEMBER COUNTY C TWELVE ELECTED OFFICIALS FROM ACTIVE MEMBER COUNTIES, ONE FROM EACH OF THE 12 STATES HAVING THE HIGHEST NUMBER OF VOTES AS CERTIFIED BY THE CREDENTIALS COMMITTEE BASED UPON NACO MEMBERSHIP AS OF 60 DAYS BEFORE THE FIRST DAY OF THE ANNUAL CONFERENCE, PROVIDED THAT SUCH STATE HAS EITHER 50 PERCENT OF ITS COUNTIES AS ACTIVE MEMBER COUNTIES OR HAS ACTIVE MEMBER COUNTIES REPRESENTING 50 PERCENT OF THE STATE'S POPULATION D ONE ELECTED COUNTY OFFICIAL FROM EACH STATE HAVING 100 PERCENT OF ITS COUNTIES AS ACTIVE MEMBERS E ONE ELECTED OFFICIAL FROM EACH REGIONAL DISTRICT THAT HAS BEEN AUTHORIZED BY THE BOARD AND APPROVED BY THE VOTING MEMBERS F ONE DIRECTOR FROM EACH AFFILIATE ORGANIZATION THAT HAS BEEN AUTHORIZED BY THE BOARD AND APPROVED BY THE VOTING MEMBERS THE NUMBER OF DIRECTORS FROM CATEGORY F SHALL NOT EXCEED 25 PERCENT OF THE TOTAL NUMBER OF DIRECTORS ON THE BOARD EACH ACTIVE MEMBER COUNTY IS ENTITLED TO AT LEAST ONE VOTE ON EVERY QUESTION PUT BEFORE THE ANNUAL CONFERENCE OR SPECIAL MEETINGS OF THE MEMBERSHIP ACTIVE MEMBER COUNTIES WHOSE POPULATION REQUIRES THEM TO PAY MORE THAN \$499 IN DUES ARE ENTITLED TO ONE ADDITIONAL VOTE FOR EACH ADDITIONAL \$500 OR FRACTION THEREOF PAID IN THE YEAR IN WHICH THE MEETING IS HELD DUES PAID SHALL NOT BE MORE THAN THE AMOUNT SPECIFIED IN THE APPROVED DUES SCHEDULE EVERY FULLY PAID ACTIVE MEMBER SHALL BE ALLOWED TO VOTE EACH COUNTY SHALL DETERMINE THE PERSON OR PERSONS (DELEGATES) WHO WILL CAST THE COUNTY'S VOTE(S) AN ELECTED OR APPOINTED COUNTY OFFICIAL OF A FULLY PAID ACTIVE MEMBER MAY CAST ALL OR ANY PORTION OF THE ACTIVE MEMBER'S TOTAL AUTHORIZED VOTE BUT NO FRACTION OF A WHOLE ANY ACTIVE MEMBER MAY BUT IS NOT REQUIRED TO PERMIT ITS VOTES TO BE CAST BY ITS STATE AS A BLOCK</p>



Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THE NACO BOARD OF DIRECTORS SHALL HAVE GENERAL SUPERVISION, MANAGEMENT AND CONTROL OF THE BUSINESS AND PROPERTY OF THE ASSOCIATION, SUBJECT TO THE ARTICLES OF INCORPORATION, THESE BY LAWS, AND THE POLICIES ESTABLISHED BY A MAJORITY VOTE OF THE VOTING ACTIVE MEMBER COUNTIES OF THE ASSOCIATION AT THE ANNUAL CONFERENCE



Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE NACO AUDIT COMMITTEE AND THE EXECUTIVE COMMITTEE, SUBSETS OF THE BOARD OF DIRECTORS, REVIEW THE DRAFT FORM 990 BEFORE FILING UPON APPROVAL, THE FINAL FORM IS MADE AVAILABLE TO ALL BOARD MEMBERS VIA THE NACO WEBSITE



Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE TERM OF OFFICE OF THE MEMBERS OF THE BOARD IS FOR ONE YEAR IMMEDIATELY AFTER ELECTION OR APPOINTMENT TO THE BOARD, THEY ARE REQUIRED TO SIGN, AS A MATTER OF ORGANIZATIONAL POLICY , A CONFLICT OF INTEREST DISCLOSURE STATEMENT DEFINED BY NACO THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER ARE ALSO REQUIRED TO SIGN A CONFLICT OF INTEREST DISCLOSRE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT MAY ARISE WHILE THEY'RE IN OFFICE



Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT THE PROCESS GOES THROUGH A REVIEW AND APPROVAL BY INDEPENDENT PERSONS (EXECUTIVE COMMITTEE), COMPARABILITY DATA (REVIEW OF SALARIES AND BENEFITS OF EXECUTIVE DIRECTORS/PRESIDENT OF OTHER NON-PROFIT ORGANIZATIONS COMPARABLE TO NACO) AND PERFORMANCE EVALUATION BY THE EXECUTIVE BOARD THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION, BASED UPON THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE, IS DECIDED AND APPROVED AT THE BOARD OF DIRECTORS MEETING HELD DURING THE NACO ANNUAL CONFERENCE OTHER OFFICERS OR KEY EMPLOYEES NACO PARTICIPATES IN LOCAL SALARY SURVEYS AND USES THE SURVEY RESULTS TO ENSURE THAT ITS SALARY STRUCTURES ARE COMPETITIVE AND COMPARABLE WITH SIMILAR POSITIONS FROM OTHER ORGANIZATIONS THE EXECUTIVE DIRECTOR REVIEWS AND APPROVES SALARY LEVELS AND MERIT INCREASES BASED ON THE EMPLOYEE PERFORMANCE EVALUATION RATING AND RECOMMENDATION OF THE EMPLOYEE'S SUPERVISOR/DEPARTMENT DIRECTOR THE BOARD OF DIRECTORS MEETS IN NOVEMBER/DECEMBER OF EACH YEAR TO DECIDE ON THE RATE OF EMPLOYEE SALARY INCREASE FOR THE FOLLOWING YEAR



Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	CORPORATE BY -LAWS AND ANNUAL REPORT ARE AVAILABLE ONLINE AT NACO'S WEBSITE THE CONFLICT OF INTEREST POLICY IS AVAILABLE TO CONCERNED ENTITIES SUCH AS BOARD OF DIRECTORS, OFFICERS AND EMPLOYEES OF NACO AND ITS AFFILIATED ORGANIZATIONS FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE UPON REQUEST AND CAN ALSO BY ACCESSED VIA GUIDESTAR, A NON-PROFIT INFORMATION DATABASE



Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 1,235,946 EQUITY IN EARNINGS OF SUBSIDIARY 525,749 RENTAL EXPENSES IN RENTAL EARNINGS 274,300 TOTAL TO FORM 990, PART XI, LINE 5 2,035,995



Identifier	Return Reference	Explanation
	FORM 990, PART XI, LINE 2C	THIS PROCESS HAS REMAINED UNCHANGED FROM THE PRIOR YEAR



Identifier	Return Reference	Explanation
		THE NATIONAL ASSOCIATION OF COUNTIES AND THE NACO RESEARCH FOUNDATION ARE SECTION 501(C) ORGANIZATIONS THAT SHARE BOARD MEMBERS ALL NACO BOARD MEMBERS ARE ALSO MEMBERS OF THE FOUNDATION'S BOARD PLEASE SEE SCHEDULES L AND R FOR ADDITIONAL INFORMATION REGARDING BUSINESS TRANSACTIONS BETWEEN THE TWO ENTITIES



SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number  
53-0190321

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on 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

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on 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) Section 512(b)(13) controlled organization	
						Yes	No
(1) NACO RESEARCH FOUNDATION  25 MASSACHUSETTS AVE  WASHINGTON, DC 20001 53-0241255	EDUCATION	DE	501(C)(3)	509(A)(2)	NACO		No



Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on 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) Disproporionate 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) NACO FINANCIAL SERVICES CENTER  25 MASSACHUSETTS AVENUE WASHINGTON, DC20001 59-3256887	FINANCIAL SERVICES	DE	NACO FINANCIAL SERVICES CORPORATION	UNRELATED			Yes				No	

Part IV

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.)

(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) NACO FINANCIAL SERVICES CORPORATION 25 MASSACHUSSETTS AVENUE NW WASHINGTON, DC20001 52-1913476	MANAGEMENT SERVICES	DE	NACO	C	4,846,823	3,778,793	100 000 %



Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

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 (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

No

1b

Yes

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

Yes

1n

Yes

1o

No

1p

Yes

1q

Yes

1r

No

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 other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) NACO RESEARCH FOUNDATION	B	1,401,450	CASH
(2) NACO RESEARCH FOUNDATION	P	904,599	CASH
(3) NACO RESEARCH FOUNDATION	M	1,162,575	CASH
(4) NACO RESEARCH FOUNDATION	N	1,207,719	CASH
(5) NACO RESEARCH FOUNDATION	Q	480,373	CASH
(6)			

Schedule R (Form 990) 2010



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.

[illegible]



**Part VII**   **Supplemental Information**

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

Identifier	Return Reference	Explanation
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Additional Data

Software ID:  
Software Version:  
EIN: 53-0190321  
Name: NATIONAL ASSOCIATION OF COUNTIES

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
RONALD ANDERSON BOARD MEMBER	1 00	X						0	0	0
ALLAN ANGEL BOARD MEMBER	1 00	X						0	0	0
ELIZABETH ARCHULETA BOARD MEMBER	1 00	X						0	0	0
BRENDA ARNOLD BOARD MEMBER	1 00	X						0	0	0
SARA ARNOLD BOARD MEMBER	1 00	X						0	0	0
THOMAS BARDWELL BOARD MEMBER	1 00	X						0	0	0
LU BARRON BOARD MEMBER	1 00	X						0	0	0
STANLEY BATEMON BOARD MEMBER	1 00	X						0	0	0
PATRICIA BAUSCHER BOARD MEMBER	1 00	X						0	0	0
TONY BENNETTE BOARD MEMBER	1 00	X						0	0	0
FRANK BIGELOW BOARD MEMBER	1 00	X						0	0	0
CINDY BOBBITT BOARD MEMBER	1 00	X						0	0	0
TODD BONLARRON BOARD MEMBER	1 00	X						0	0	0
ROY BROOKS BOARD MEMBER	1 00	X						0	0	0
DICK BURKE BOARD MEMBER	1 00	X						0	0	0
KEITH CARSON BOARD MEMBER	1 00	X						0	0	0
LYNN CARTLIDGE BOARD MEMBER	1 00	X						0	0	0
KATIE CASHION BOARD MEMBER	1 00	X						0	0	0
GREG CASTANO BOARD MEMBER	1 00	X						0	0	0
GEORGE COLE BOARD MEMBER	1 00	X						0	0	0
CHARLES COMPTON BOARD MEMBER	1 00	X						0	0	0
ROBERT COPE BOARD MEMBER	1 00	X						0	0	0
PETER CORROON BOARD MEMBER	1 00	X						0	0	0
WILLIAM COX BOARD MEMBER	1 00	X						0	0	0
GREG COX BOARD MEMBER	1 00	X						0	0	0



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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
FRED CROSBY BOARD MEMBER	1 00	X						0	0	0
WILLIAM DOHERTY BOARD MEMBER	1 00	X						0	0	0
W BURRELL ELLIS BOARD MEMBER	1 00	X						0	0	0
LEON EVANS BOARD MEMBER	1 00	X						0	0	0
BERNARD FAZZINI BOARD MEMBER	1 00	X						0	0	0
SAM FULTON BOARD MEMBER	1 00	X						0	0	0
NESTOR GARCIA BOARD MEMBER	1 00	X						0	0	0
JOSEPH GILES BOARD MEMBER	1 00	X						0	0	0
MIKE GILLESPIE BOARD MEMBER	1 00	X						0	0	0
GREGG GOSLIN BOARD MEMBER	1 00	X						0	0	0
JANE HAGUE BOARD MEMBER	1 00	X						0	0	0
JAMES HAM BOARD MEMBER	1 00	X						0	0	0
MARC HAMLIN BOARD MEMBER	1 00	X						0	0	0
SHARON HAMPSON BOARD MEMBER	1 00	X						0	0	0
BILL HANSELL BOARD MEMBER	1 00	X						0	0	0
NANCY HANSEN BOARD MEMBER	1 00	X						0	0	0
CHRIS HARRIS BOARD MEMBER	1 00	X						0	0	0
SALLY HEYMAN BOARD MEMBER	1 00	X						0	0	0
CAROL HOLDEN BOARD MEMBER	1 00	X						0	0	0
STEPHEN HOLT BOARD MEMBER	1 00	X						0	0	0
RONALD HOUSEMAN BOARD MEMBER	1 00	X						0	0	0
JAMES HUDELSON BOARD MEMBER	1 00	X						0	0	0
ANTHONY HYDE BOARD MEMBER	1 00	X						0	0	0
GERALD HYLAND BOARD MEMBER	1 00	X						0	0	0
OLEN JACKSON BOARD MEMBER	1 00	X						0	0	0



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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
MIKE JACOBS BOARD MEMBER	1 00	X						0	0	0	
MICHAEL JEANES BOARD MEMBER	1 00	X						0	0	0	
MICHAEL JOHNSON BOARD MEMBER	1 00	X						0	0	0	
RANDY JOHNSON BOARD MEMBER	1 00	X						0	0	0	
CYNTHIA JOHNSON BOARD MEMBER	1 00	X						0	0	0	
TIM JOSI BOARD MEMBER	1 00	X						0	0	0	
DEREK KAWAKAMI BOARD MEMBER	1 00	X						0	0	0	
ANDREW KIMMEL BOARD MEMBER	1 00	X						0	0	0	
BILLY KING BOARD MEMBER	1 00	X						0	0	0	
LEE KLEIN BOARD MEMBER	1 00	X						0	0	0	
ELIZABETH KNISS BOARD MEMBER	1 00	X						0	0	0	
EVELYN KOLBE BOARD MEMBER	1 00	X						0	0	0	
LESLIE KORGEL BOARD MEMBER	1 00	X						0	0	0	
JOHN KOSTER BOARD MEMBER	1 00	X						0	0	0	
ANGELO KYLE BOARD MEMBER	1 00	X						0	0	0	
JONATHAN LABONTE BOARD MEMBER	1 00	X						0	0	0	
KEITH LANGENHAHN BOARD MEMBER	1 00	X						0	0	0	
DONALD LARSON BOARD MEMBER	1 00	X						0	0	0	
GAYLE LATHAM BOARD MEMBER	1 00	X						0	0	0	
JANE LEMASTER BOARD MEMBER	1 00	X						0	0	0	
LEIGH LENZMEIER BOARD MEMBER	1 00	X						0	0	0	
ILENE LIEBERMAN BOARD MEMBER	1 00	X						0	0	0	
RODNEY LONG BOARD MEMBER	1 00	X						0	0	0	
MARK LUTTRELL BOARD MEMBER	1 00	X						0	0	0	
HARLAN MADZEN BOARD MEMBER	1 00	X						0	0	0	



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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
LOUIS MAGAZZU BOARD MEMBER	1 00	X						0	0	0	
LEE MAY BOARD MEMBER	1 00	X						0	0	0	
TIMOTHY MCCORMICK BOARD MEMBER	1 00	X						0	0	0	
MICHAEL MCGINLEY BOARD MEMBER	1 00	X						0	0	0	
LAURA MERRILL BOARD MEMBER	1 00	X						0	0	0	
KAREN MILLER BOARD MEMBER	1 00	X						0	0	0	
JUDY ANN MILLER BOARD MEMBER	1 00	X						0	0	0	
CAROL MOERHLE BOARD MEMBER	1 00	X						0	0	0	
THOMAS MULLANEY BOARD MEMBER	1 00	X						0	0	0	
WAYMON MUMFORD BOARD MEMBER	1 00	X						0	0	0	
JANIE MURRAY BOARD MEMBER	1 00	X						0	0	0	
MIKE MURRAY BOARD MEMBER	1 00	X						0	0	0	
OD NETTER BOARD MEMBER	1 00	X						0	0	0	
FRANK NEWTON BOARD MEMBER	1 00	X						0	0	0	
PATTY O'CONNOR BOARD MEMBER	1 00	X						0	0	0	
PATRICK PADILLA BOARD MEMBER	1 00	X						0	0	0	
TONI PAPPAS BOARD MEMBER	1 00	X						0	0	0	
DUANE PATRICK BOARD MEMBER	1 00	X						0	0	0	
CARL PIERSON BOARD MEMBER	1 00	X						0	0	0	
CHESTER PINTARELLI BOARD MEMBER	1 00	X						0	0	0	
JOSEPH PONTANILLA BOARD MEMBER	1 00	X						0	0	0	
TONI PRECKWINKLE BOARD MEMBER	1 00	X						0	0	0	
GRADY PRESTAGE BOARD MEMBER	1 00	X						0	0	0	
LYNDA RING ERICKSON BOARD MEMBER	1 00	X						0	0	0	
MANUEL RUIZ BOARD MEMBER	1 00	X						0	0	0	



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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN RUSSELL BOARD MEMBER	1 00	X						0	0	0
HARVEY RUVIN BOARD MEMBER	1 00	X						0	0	0
JOHN SANDOVAL BOARD MEMBER	1 00	X						0	0	0
JAMES SCAHILL BOARD MEMBER	1 00	X						0	0	0
MICHELE SHERRER BOARD MEMBER	1 00	X						0	0	0
HAL SMALLEY BOARD MEMBER	1 00	X						0	0	0
JAMES SNYDER BOARD MEMBER	1 00	X						0	0	0
ROBERT SPENCE BOARD MEMBER	1 00	X						0	0	0
DON STAPLEY BOARD MEMBER	1 00	X						634	0	0
WILLIAM STEINHAUS BOARD MEMBER	1 00	X						0	0	0
ROBERT SUVER BOARD MEMBER	1 00	X						0	0	0
JERRIE TIPTON BOARD MEMBER	1 00	X						0	0	0
RUTH ANN TOBIAS BOARD MEMBER	1 00	X						0	0	0
DANIEL TROY BOARD MEMBER	1 00	X						0	0	0
JOHN TWOMEY BOARD MEMBER	1 00	X						0	0	0
KENNETH ULMAN BOARD MEMBER	1 00	X						0	0	0
GRANT VEEDER BOARD MEMBER	1 00	X						0	0	0
BETTY LOU WARD BOARD MEMBER	1 00	X						0	0	0
BONNIE WEBER BOARD MEMBER	1 00	X						0	0	0
LARRY WHITE BOARD MEMBER	1 00	X						0	0	0
ROBERT WIGGLESWORTH BOARD MEMBER	1 00	X						0	0	0
PAUL WILSON BOARD MEMBER	1 00	X						0	0	0
NOAH WOODS BOARD MEMBER	1 00	X						0	0	0
RONALD YOUNG BOARD MEMBER	1 00	X						0	0	0
GLEN WHITLEY PRESIDENT	1 00	X		X				3,207	0	0



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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LENNY ELIASON 1ST VICE PRESIDENT	1 00	X		X				0	0	0
CHRISTOPHER RODGERS 2ND VICE PRESIDENT	1 00	X		X				833	0	0
VALERIE BROWN IMMEDIATE PAST PRESIDENT	1 00	X		X				1,060	0	0
LARRY NAAKE EXECUTIVE DIRECTOR	36 50			X				311,630	10,968	45,117
DAVID KEEN DIRECTOR, FINANCE & ADMIN	33 50			X				156,750	19,374	51,431
EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR	20 00				X			103,964	94,820	61,416
EDWIN ROSADO LEGISLATIVE DIRECTOR	37 50				X			184,992	0	31,704
BERT JARREAU CHIEF INFORMATION OFFICER	37 50				X			177,473	0	29,943
GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	34 00				X			142,467	13,405	33,399
JEFFREY ARNOLD DEPUTY LEGISLATIVE DIRECTOR	37 50					X		139,556	0	24,934
DONALD MURRAY SENIOR POLICY ADVISOR	37 50					X		152,102	0	19,790