




See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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)	OMB No 1545-0047 <div>2011</div>
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011		D Employer identification number 53-0190321	
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NATIONAL ASSOCIATION OF COUNTIES		E Telephone number (202) 942-4206
	Doing Business As		G Gross receipts \$ 21,330,386
	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		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
J Website: ▶ WWW.NACO.ORG		H(c) Group exemption number ▶	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1946	M State of legal domicile DE

Part I	Summary
---------------	----------------

Activities & Governance	1 Briefly describe the organization's mission or most significant activities 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		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	126
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	126
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	88
	6 Total number of volunteers (estimate if necessary)	6	966
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
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 0	Current Year 0
	9 Program service revenue (Part VIII, line 2g)	7,534,287	8,073,483
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	557,564	1,238,534
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,563,727	9,202,050
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,655,578	18,514,067
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	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)		5,745,031	5,514,645
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		8,875,800	9,273,220
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		16,037,281	16,550,872
19 Revenue less expenses Subtract line 18 from line 12		1,618,297	1,963,195
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	36,216,547	34,545,392
	21 Total liabilities (Part X, line 26)	8,751,635	5,986,418
	22 Net assets or fund balances Subtract line 21 from line 20	27,464,912	28,558,974

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			2012-08-13 Date	
	DAVID KEEN CHIEF FINANCIAL OFFICER Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	DEBORAH G KOSNETT	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00290720
	Firm's name (or yours if self-employed), address, and ZIP + 4	TATE AND TRYON 2021 L STREET NW SUITE 400 WASHINGTON, DC 20036			EIN 52-1855942
					Phone no (202) 293-2200

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

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?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 \$ 3,900,000 including grants of \$) (Revenue \$ 7,800,000)

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 350,000 COUNTY EMPLOYEES FROM OVER 1,700 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM, WITH ACCUMULATED ASSETS OF MORE THAN \$10 48 BILLION

4b

(Code) (Expenses \$ 2,338,919 including grants of \$ 110,500) (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 \$ 1,754,754 including grants of \$) (Revenue \$ 1,978,061)

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

(Code) (Expenses \$ 1,642,507 including grants of \$ 1,642,507) (Revenue \$)

CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION

(Code) (Expenses \$ 181,030 including grants of \$) (Revenue \$)

INFORMATION TECHNOLOGY CENTER

(Code) (Expenses \$ 981,488 including grants of \$) (Revenue \$ 3,295)

PUBLIC AFFAIRS

(Code) (Expenses \$ 7,943 including grants of \$) (Revenue \$ 31,388)

COUNTY SERVICES

(Code) (Expenses \$ including grants of \$) (Revenue \$ 4,715,530)

MEMBERSHIP AND OTHER SERVICES

4d

Other program services (Describe in Schedule O)
















(Expenses \$ 2,812,968 including grants of \$ 1,642,507) (Revenue \$ 4,750,213)

4e

Total program service expenses \$ 10,806,641

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)? <i>If "Yes," complete Schedule A</i>	1	No
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	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? <i>If "Yes," complete Schedule C, Part I</i> 	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i> 	5	Yes
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	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? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	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? <i>If "Yes," complete Schedule D, Part VI.</i> 	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? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	Yes
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? <i>If "Yes," complete Schedule D, Part VIII.</i> 	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? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
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)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I</i>	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 ? <i>If "Yes," complete Schedule F, Part II and IV</i>	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 ? <i>If "Yes," complete Schedule F, Part III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements	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 questions 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	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	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 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	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	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>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? Note. 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 <input type="checkbox"/>			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a	43
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return. .	2a	88
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
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 or securities 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. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a	
b	Enter the aggregate 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 aggregate 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		
1a	126		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	126
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	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	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	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed ▶ _____
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 made 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 made 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

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

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 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 organizations compensated any current or former officer, director, or trustee

[illegible]

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	1,692,100	147,932	401,684

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 11

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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>	4	Yes
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>	5	No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
INVNT 138 SPRING STREET FLOOR 4 NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	411,642
OLD TOWN IT 2312 MT VERNON AVE SUITE 201 ALEXANDRIA, VA 22301	WEB ENHANCEMENT SERVICES	133,292
CLEARPATH HOSTING LLC 2465 CENTERVILLE RD STE J17-722 HERNDON, VA 20171	IT TECHNICAL SERVICES	107,966

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►3

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	4,715,530	4,715,530		
	b	MEETINGS	900099	1,978,061	1,978,061		
	c	SPONSORSHIP	900099	1,345,209			1,345,209
	d	PUBLIC LAND TRUST	900099	31,388	31,388		
	e	PUBLICATION SALES	511190	3,295	3,295		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		8,073,483			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		483,735			483,735
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties		9,104,135	7,800,000		1,304,135
	6a	(i) Real					
		(ii) Personal					
		Gross rents	278,380				
	b	Less rental expenses	277,608				
	c	Rental income or (loss)	772				
	d	Net rental income or (loss)		772			772
	7a	(i) Securities					
		(ii) Other					
		Gross amount from sales of assets other than inventory	3,293,510				
	b	Less cost or other basis and sales expenses	2,538,711				
	c	Gain or (loss)	754,799				
	d	Net gain or (loss)		754,799			754,799
	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	63,578			63,578	
b	MARKETING FEES	900099	33,565			33,565	
c							
d	All other revenue						
e	Total. Add lines 11a-11d		97,143				
12	Total revenue. See Instructions		18,514,067	14,528,274	0	3,985,793	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	1,763,007	1,763,007		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,288,933	482,586	806,347	
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	3,136,878	1,639,072	1,497,806	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	388,025	207,630	180,395	
9	Other employee benefits	427,561	211,003	216,558	
10	Payroll taxes	273,248	138,197	135,051	
11	Fees for services (non-employees)				
a	Management				
b	Legal	2,731		2,731	
c	Accounting	41,848		41,848	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	48,142		48,142	
g	Other	229,482	123,697	105,785	
12	Advertising and promotion	468,231	265,876	202,355	
13	Office expenses	426,147	176,961	249,186	
14	Information technology	81,288	20,768	60,520	
15	Royalties				
16	Occupancy	1,377,258		1,377,258	
17	Travel	397,668	186,237	211,431	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	143,859	12,866	130,993	
19	Conferences, conventions, and meetings	2,086,070	1,576,017	510,053	
20	Interest	12,718		12,718	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	576,414	26,058	550,356	
23	Insurance	46,361	6,171	40,190	
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	4,794,078	3,901,000	893,078	
b	SUBSCRIPTIONS	100,950	62,844	38,106	
c	MISCELLANEOUS	20,063	6,651	13,412	
d	CONTRIBUTIONS	10,000		10,000	
e					
f	All other expenses	-1,590,088		-1,590,088	
25	Total functional expenses. Add lines 1 through 24f	16,550,872	10,806,641	5,744,231	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			6,993,992	2	6,621,319
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			2,657,467	4	2,287,689
	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)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			441,506	9	300,463
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	8,005,563	2,739,181	10c	2,446,242
	b	Less accumulated depreciation	10b	5,559,321			
	11	Investments—publicly traded securities			19,912,282	11	19,949,941
	12	Investments—other securities. See Part IV, line 11			3,000,536	12	2,392,529
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			471,583	15	547,209
	16	Total assets. Add lines 1 through 15 (must equal line 34)			36,216,547	16	34,545,392
Liabilities	17	Accounts payable and accrued expenses			1,603,828	17	1,402,212
	18	Grants payable				18	
	19	Deferred revenue			4,362,136	19	3,370,987
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			2,785,671	25	1,213,219
	26	Total liabilities. Add lines 17 through 25			8,751,635	26	5,986,418
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			27,464,912	27	28,558,974
	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			27,464,912	33	28,558,974
	34	Total liabilities and net assets/fund balances			36,216,547	34	34,545,392

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	18,514,067
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,550,872
3	Revenue less expenses Subtract line 2 from line 1	3	1,963,195
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	27,464,912
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-869,133
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	28,558,974

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?		No
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		

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

2011

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, line 35c (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 on behalf of or in opposition to candidates for public office 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? ☐ Yes ☐ No
- 4a
- Was a correction made? ☐ Yes ☐ No
- b
- If "Yes," describe in Part IV

Part I-C

Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1
- Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 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 **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5
- Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

Part II-A

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

- A
- Check
- ☐
- if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check
- ☐
- if the filing organization checked box A and "limited control" provisions apply

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) 2008	(b) 2009	(c) 2010	(d) 2011	(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)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
Attach to Form 990. See separate instructions.

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)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

	Held at the End of the 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? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

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

1a If the organization elected, as permitted under SFAS 116, 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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

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

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

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

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		2,832,035	1,307,464	1,524,571
d Equipment		1,765,085	1,227,992	537,093
e Other		3,408,443	3,023,865	384,578
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				2,446,242

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)	118,514,067
2	Total expenses (Form 990, Part IX, column (A), line 25)	216,550,872
3	Excess or (deficit) for the year Subtract line 2 from line 1	31,963,195
4	Net unrealized gains (losses) on investments	4-1,227,444
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8358,311
9	Total adjustments (net) Add lines 4 - 8	9-869,133
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	101,094,062

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	117,922,542
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	2a-1,227,444
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d358,311
e	Add lines 2a through 2d	2e-869,133
3	Subtract line 2e from line 1	318,791,675
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-277,608
c	Add lines 4a and 4b	4c-277,608
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	518,514,067

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	116,828,480
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)	2d277,608
e	Add lines 2a through 2d	2e277,608
3	Subtract line 2e from line 1	316,550,872
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)	516,550,872

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, DID NOT IDENTIFY ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS DURING EACH OF THE YEARS ENDED DECEMBER 31, 2011 AND 2010. AT A MINIMUM, THE 2008 THROUGH 2011 TAX YEARS ARE OPEN FOR EXAMINATION BY TAXING AUTHORITIES.
PART XI, LINE 8 - OTHER ADJUSTMENTS		EQUITY IN EARNINGS OF SUBSIDIARY 358,311
		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.

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

Part I

General Information on Grants and Assistance

- 1

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

☒ Yes ☐ No
- 2

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

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) NACO RESEARCH FOUNDATION25 MASSACHUSETTS AVE STE 500 WASHINGTON,DC 20001	53-0241255	501(C)(3)	1,652,507				OPERATIONS
(2) STATE AND LOCAL LEGAL CENTER444 N CAPITOL STREET NW WASHINGTON,DC 20001	31-0868827	501(C)(3)	85,000				OPERATIONS
(3) GENERATIONS UNITED 1331 H STREET NW SUITE 900 WASHINGTON,DC 20005	31-1542973	501(C)(3)	10,000				OPERATIONS
(4) CHESTER COUNTY PA 313 W MARKET STREET STE 6202 WEST CHESTER,PA 19380	23-6003040	GOVERNMENTAL UNIT	5,000				COURTHOUSE AWARD FOR SCHOLARSHIPS
(5) WALDO COUNTY ME39B SPRING ST BELFAST,ME 04915	01-6000015	GOVERNMENTAL UNIT	5,000				COURTHOUSE AWARD FOR SCHOLARSHIPS
(6) OKLAHOMA COUNTY OK320 ROBERT S KERR AVE OKLAHOMA CITY,OK 73102	73-6006400	GOVERNMENTAL UNIT	5,000				COURTHOUSE AWARD FOR SCHOLARSHIPS

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

6

3

Enter total number of other organizations listed in the line 1 table ▶

0

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

2011

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?	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 Schedule J-1 if additional space 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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)	283,454	0	42,791	29,090	21,542	376,877	0
	(ii)	15,969	0	2,411	1,639	1,214	21,233	0
(2) DAVID KEEN	(i)	146,519	0	431	19,504	27,701	194,155	0
	(ii)	24,648	0	73	3,281	4,660	32,662	0
(3) EDWARD FERGUSON	(i)	99,369	0	1,414	12,999	13,127	126,909	0
	(ii)	93,706	0	1,334	12,258	12,379	119,677	0
(4) EDWIN ROSADO	(i)	181,530	0	2,519	21,881	20,514	226,444	0
	(ii)	0	0	0	0	0	0	0
(5) BERT JARREAU	(i)	176,488	0	5,979	21,755	12,699	216,921	0
	(ii)	0	0	0	0	0	0	0
(6) GEORGE GOODMAN	(i)	139,193	0	3,991	17,317	15,797	176,298	0
	(ii)	9,518	0	273	1,184	1,080	12,055	0
(7) JEFFREY ARNOLD	(i)	128,644	0	8,977	18,081	11,117	166,819	0
	(ii)	0	0	0	0	0	0	0
(8) JOHN SAMARTZIS	(i)	96,469	33,535	112	17,359	18,427	165,902	0
	(ii)	0	0	0	0	0	0	0
(9) ROBERT FOGEL	(i)	110,866	0	2,786	15,162	26,107	154,921	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part IIISupplemental 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 4B	LARRY NAAKE PARTICIPATES IN A 457(F) PLAN THAT WAS FUNDED IN 2002, BUT TO WHICH CONTRIBUTIONS HAVE NOT BEEN MADE SINCE THAT YEAR. LOSSES ON THE PLAN FOR 2011 WERE \$5,645.

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

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
------------	------------------	-------------

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

2011

**Open to Public
Inspection**

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

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 BE 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 LOSSES ON INVESTMENTS -1,227,444 EQUITY IN EARNINGS OF SUBSIDIARY 358,311 TOTAL TO FORM 990, PART XI, LINE 5 -869,133

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

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

2011

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	Yes	

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) Dispropportionate 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	

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 MASSACHUSETTS AVENUE NW WASHINGTON, DC 20001 52-1913476	MANAGEMENT SERVICES	DE		C	4,598,229	2,661,685	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 related organization(s)

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

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

e Loans or loan guarantees by related organization(s)

f Sale of assets to related organization(s)

g Purchase of assets from related organization(s)

h Exchange of assets with related organization(s)

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

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

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

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

m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n Sharing of paid employees with related organization(s)

o Reimbursement paid to related organization(s) for expenses

p Reimbursement paid by related organization(s) for expenses

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

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

Yes

No

1a

No

1b

Yes

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

Yes

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	1,652,507	CASH
(2) NACO RESEARCH FOUNDATION	P	698,377	CASH
(3) NACO RESEARCH FOUNDATION	M	1,111,612	CASH
(4) NACO RESEARCH FOUNDATION	N	1,229,668	CASH
(5) NACO RESEARCH FOUNDATION	Q	273,162	CASH
(6) NACO RESEARCH FOUNDATION	I	484,138	CASH

Schedule R (Form 990) 2011

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	
------------	------------------	-------------	--

Software ID:

Software Version:

EIN: 53-0190321

Name: NATIONAL ASSOCIATION OF COUNTIES

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) NACO RESEARCH FOUNDATION	B	1,652,507	CASH
(2) NACO RESEARCH FOUNDATION	P	698,377	CASH
(3) NACO RESEARCH FOUNDATION	M	1,111,612	CASH
(4) NACO RESEARCH FOUNDATION	N	1,229,668	CASH
(5) NACO RESEARCH FOUNDATION	Q	273,162	CASH
(6) NACO RESEARCH FOUNDATION	I	484,138	CASH

Additional Data

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

Form 990, Special Condition Description:

Special Condition Description

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

4d. Other program services				
(Code)	(Expenses \$	1,642,507	including grants of \$	1,642,507) (Revenue \$)
CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION				
(Code)	(Expenses \$	181,030	including grants of \$) (Revenue \$)
INFORMATION TECHNOLOGY CENTER				
(Code)	(Expenses \$	981,488	including grants of \$) (Revenue \$ 3,295)
PUBLIC AFFAIRS				
(Code)	(Expenses \$	7,943	including grants of \$) (Revenue \$ 31,388)
COUNTY SERVICES				
(Code)	(Expenses \$		including grants of \$) (Revenue \$ 4,715,530)
MEMBERSHIP AND OTHER SERVICES				

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
BRENDA ARNOLD BOARD MEMBER	1 00	X						0	0	0
PETER BALDACCI BOARD MEMBER	1 00	X						0	0	0
THOMAS BARDWELL BOARD MEMBER	1 00	X						0	0	0
KITTY BARNES 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
TONY BENNETTE 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
VALERIE BROWN BOARD MEMBER	1 00	X						0	0	0
WELTON CADWELL BOARD MEMBER	1 00	X						0	0	0
SALUD CARVAJAL BOARD MEMBER	1 00	X						0	0	0
KEITH CARSON 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
STANLEY CHANG BOARD MEMBER	1 00	X						0	0	0
GEORGE COLE BOARD MEMBER	1 00	X						0	0	0
PETER CORROON BOARD MEMBER	1 00	X						0	0	0
GREG COX BOARD MEMBER	1 00	X						0	0	0
SHARON COX BOARD MEMBER	1 00	X						0	0	0
WILLIAM COX BOARD MEMBER	1 00	X						0	0	0
FRED CROSBY BOARD MEMBER	1 00	X						0	0	0
BRYAN DESLOGE BOARD MEMBER	1 00	X						0	0	0

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			
ROCCO DIVERONICA BOARD MEMBER	1 00	X						0	0	0
LARRY DIX BOARD MEMBER	1 00	X						0	0	0
WILLIAM DOHERTY BOARD MEMBER	1 00	X						0	0	0
JAMES DWYER BOARD MEMBER	1 00	X						0	0	0
BERNARD FAZZINI BOARD MEMBER	1 00	X						0	0	0
PAT FLEMING 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
ROGER HANEY 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
LARRY HARVARD BOARD MEMBER	1 00	X						0	0	0
SALLY HEYMAN BOARD MEMBER	1 00	X						0	0	0
JACK HILBERT 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
HELEN HOLTON 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

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			
MIKE JACOBS BOARD MEMBER	1 00	X						0	0	0
MICHAEL JEANES BOARD MEMBER	1 00	X						0	0	0
CYNTHIA JOHNSON BOARD MEMBER	1 00	X						0	0	0
RANDY JOHNSON BOARD MEMBER	1 00	X						0	0	0
TIM JOSI BOARD MEMBER	1 00	X						0	0	0
AARON KENNARD 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
LESLIE KORGEL BOARD MEMBER	1 00	X						0	0	0
KUALII KIPUKAI BOARD MEMBER	1 00	X						0	0	0
ANGELO KYLE BOARD MEMBER	1 00	X						0	0	0
DONALD LARSON BOARD MEMBER	1 00	X						0	0	0
CHRISTIAN LEINBACH BOARD MEMBER	1 00	X						0	0	0
LEIGH LENZMEIER BOARD MEMBER	1 00	X						0	0	0
LARRY LIDDELL 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
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
MATTIE MCKINNEY 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

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			
JUDY ANN MILLER BOARD MEMBER	1 00	X						0	0	0
CAROL MOERHLE 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
CAROL MOERHLE 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
PAUL NAGUIN 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
DAVID NICHOLSON 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
PAUL PEARCE 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
JOHN RUSSELL BOARD MEMBER	1 00	X						0	0	0
HARVEY RUVIN BOARD MEMBER	1 00	X						0	0	0
WILLIAM RYAN BOARD MEMBER	1 00	X						0	0	0

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			
JOHN SANDOVAL BOARD MEMBER	1 00	X						0	0	0
DENNIS SANDQUIST 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
EUGENE SMITH 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						0	0	0
ROBERT SUVER BOARD MEMBER	1 00	X						0	0	0
DAVID TALERICO BOARD MEMBER	1 00	X						0	0	0
JERRIE TIPTON BOARD MEMBER	1 00	X						0	0	0
DANIEL TROY 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
RON WALTER BOARD MEMBER	1 00	X						0	0	0
BETTY LOU WARD BOARD MEMBER	1 00	X						0	0	0
KENTON WARD BOARD MEMBER	1 00	X						0	0	0
GEORGE WEBB BOARD MEMBER	1 00	X						0	0	0
BONNIE WEBER BOARD MEMBER	1 00	X						0	0	0
ARLANDA WILLIAMS BOARD MEMBER	1 00	X						0	0	0
NOAH WOODS BOARD MEMBER	1 00	X						0	0	0
LENNY ELIASON PRESIDENT	1 00	X		X				3,632	0	0
CHRISTOPHER RODGERS 1ST VICE PRESIDENT	1 00	X		X				0	0	0
LINDA LANGSTON 2ND VICE PRESIDENT	1 00	X		X				824	0	0
GLEN WHITLEY IMMEDIATE PAST PRESIDENT	1 00	X		X				4,117	0	0

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			
LARRY NAAKE EXECUTIVE DIRECTOR	35 50			X				326,245	18,380	47,252
DAVID KEEN DIRECTOR, FINANCE & ADMIN	32 10			X				146,950	24,721	50,677
EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR	19 30				X			100,783	95,040	46,875
EDWIN ROSADO LEGISLATIVE DIRECTOR	37 50				X			184,049	0	38,572
BERT JARREAU CHIEF INFORMATION OFFICER	37 50				X			182,467	0	30,660
GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	35 10				X			143,184	9,791	32,471
JEFFREY ARNOLD DEPUTY LEGISLATIVE DIRECTOR	37 50					X		137,621	0	25,570
JOHN SAMARTZIS CORPORATE PROGRAMS DIRECTOR	37 50					X		130,116	0	34,346
ROBERT FOGEL SENIOR LEGISLATIVE DIRECTOR	37 50					X		113,652	0	39,343
DEBORAH STOUTAMIRE DIRECTOR OF HUMAN RESOURCES	37 50					X		110,284	0	31,465
WILLIAM CRAMER MARKETING DIRECTOR	37 50					X		108,176	0	24,453