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2015

Open to Public Inspection

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 private foundations)

- Do not enter social security numbers on this form as it may be made public
- Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

## A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

B Check if applicable	C Name of organization NATIONAL ASSOCIATION OF COUNTIES		D Employer identification number 53-0190321
<input type="checkbox"/> Address change			
<input type="checkbox"/> Name change	Doing business as		
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Final return/terminated	Number and street (or P O box if mail is not delivered to street address) 25 MASSACHUSETTS AVENUE NW No 500	Room/suite	E Telephone number (202) 942-4206
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20001		G Gross receipts \$ 18,039,298
<input type="checkbox"/> Application pending			
F Name and address of principal officer MATTHEW CHASE 25 MASSACHUSETTS AVENUE NW No 500 WASHINGTON, DC 20001		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ►	

I Tax-exempt status  501(c)(3)  501(c) ( 4 ) ► (insert no)  4947(a)(1) or  527

J Website: ► WWW NACO.ORG

K Form of organization  Corporation  Trust  Association  Other ► L Year of formation 1946 M State of legal domicile DE

## Part I Summary

## 1 Briefly describe the organization's mission or most significant activities

THE NATIONAL ASSOCIATION OF COUNTIES (NACO) IS THE ONLY NATIONAL ORGANIZATION THAT REPRESENTS COUNTY GOVERNMENTS IN THE UNITED STATES. FOUNDED IN 1935, NACO ASSISTS AMERICA'S 3,069 COUNTIES IN PURSUING EXCELLENCE IN PUBLIC SERVICE TO PRODUCE HEALTHY, VIBRANT, SAFE AND RESILIENT COUNTIES. NACO PROMOTES SOUND PUBLIC POLICIES, FOSTERS COUNTY SOLUTIONS AND INNOVATION, PROMOTES INTERGOVERNMENTAL AND PUBLIC-PRIVATE COLLABORATION AND PROVIDES VALUE-ADDED SERVICES TO SAVE COUNTIES AND TAXPAYERS MONEY.

## 2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	127
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 2015 (Part V, line 2a) . . . . .	5	116
6 Total number of volunteers (estimate if necessary) . . . . .	6	1,933
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	0

		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h) . . . . .	0	118,967	
9 Program service revenue (Part VIII, line 2g) . . . . .	8,152,362	8,401,224	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	626,359	726,827	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,477,351	6,995,057	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,256,072	16,242,075	

		Prior Year	Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	3,576,095	3,035,407	
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)	5,703,379	5,808,080	
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0	
b Total fundraising expenses (Part IX, column (D), line 25) ►0			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	6,024,649	6,914,262	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	15,304,123	15,757,749	
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	-48,051	484,326	

		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16) . . . . .	41,441,426	41,616,519	
21 Total liabilities (Part X, line 26) . . . . .	6,312,427	6,052,372	
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	35,128,999	35,564,147	

## 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	*****	2016-08-09
	Signature of officer	Date
robert hagans jr chief financial officer		
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name Deborah G Kosnett	Preparer's signature Deborah G Kosnett	Date 2016-08-09	Check <input type="checkbox"/> if self-employed	PTIN P00290720
	Firm's name ► Tate and Tryon	Firm's EIN ► 52-1855942			
	Firm's address ► 2021 L Street NW Suite 400 Washington, DC 20036	Phone no (202) 293-2200			

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's missionTO 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 are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

<b>4a</b>	(Code ) (Expenses \$ 2,964,676 including grants of \$ 2,950,407 ) (Revenue \$ 0 )
contributions and other misc programs- funding to provide for operating costs of related organization, the National Association of Counties Research Foundation (NACORF) NACORF'S CHARITABLE MISSION IS TO ascertain, develop and distribute knowledge about county government for the education of the public in general, and for the specific education and training of public officials and prospective public officials	
<b>4b</b>	(Code ) (Expenses \$ 2,578,858 including grants of \$ 85,000 ) (Revenue \$ 355,408 )
legislative - THROUGH NACO'S MEMBER MEETINGS AND COMMITTEES, THIS DEPARTMENT DEVELOPS NATIONAL LEGISLATIVE POLICY IN SUPPORT OF AMERICA'S COUNTIES AND FOR REPRESENTATION TO CONGRESS AND FEDERAL AND EXECUTIVE AGENCIES TO CONGRESS AND THE ADMINISTRATION, NACO PRESENTS THE COUNTY GOVERNMENT VIEW ON ALL LEGISLATIVE AND PROPOSED REGULATIONS AFFECTING COUNTIES	
<b>4c</b>	(Code ) (Expenses \$ 2,186,762 including grants of \$ 0 ) (Revenue \$ 2,630,000 )
CONFERENCES AND MEETINGS - NACO HOLDS THREE MAJOR CONFERENCES EACH YEAR LEGISLATIVE, ANNUAL, AND WESTERN INTERSTATE REGION CONFERENCES AND MEETINGS AFFORD COUNTY OFFICIALS THE OPPORTUNITY TO LEARN AND GATHER INFORMATION TO HELP IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF THEIR COUNTY'S OPERATIONS AND PROGRAMS	
See Additional Data	
<b>4d</b>	Other program services (Describe in Schedule O ) (Expenses \$ 1,611,260 including grants of \$ 0 ) (Revenue \$ 9,197,016 )
<b>4e</b>	<b>Total program service expenses</b> <input type="checkbox"/> <b>9,341,556</b>

**Part IV Checklist of Required Schedules**

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

**2** Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  . . . . .

**3** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  . . . . .

**4 Section 501(c)(3) organizations.**  
Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

**5** Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  . . . . .

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

**7** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  . . . . .

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

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

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

**11** If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

**a** Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  . . . . .

**b** Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  . . . . .

**c** Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  . . . . .

**d** Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  . . . . .

**e** Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  . . . . .

**f** Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  . . . . .

**12a** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  . . . . .

**b** Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  . . . . .

**13** Is the organization a school described in section 170(b)(1)(A)(II)? If "Yes," complete Schedule E

**14a** Did the organization maintain an office, employees, or agents outside of the United States? . . . . .

**b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .

**15** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .

**16** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .

**17** Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .

**18** Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .

**19** Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .

**20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .

**b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .

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

**Part IV Checklist of Required Schedules (continued)**

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		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? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	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? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b> 44	<b>Yes</b>	<b>No</b>
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	<b>1c</b> Yes		
<b>2a</b> 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 . . .	<b>2a</b> 116		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . .	<b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . .	<b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	<b>4a</b>	No	
<b>b</b> If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) . . .			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>	No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	<b>5b</b>	No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	<b>6a</b> Yes		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	<b>6b</b> Yes		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . .	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b>			
Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . .	<b>8</b>		
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . .	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . .	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders . . .	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .	<b>11b</b>		
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . .	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O . . .	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>	No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . .	<b>14b</b>		

**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 or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year	127	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent	126	
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
<b>6</b>	Did the organization have members or stockholders?	6	Yes
<b>7a</b>	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>7b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body?	8a	Yes
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	8b	Yes
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?	10a	No
<b>b</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	
<b>11a</b>	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>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
<b>c</b>	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
<b>13</b>	Did the organization have a written whistleblower policy?	13	Yes
<b>14</b>	Did the organization have a written document retention and destruction policy?	14	Yes
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	15a	Yes
<b>b</b>	Other officers or key employees of the organization	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	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>b</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**

<b>17</b>	List the States with which a copy of this Form 990 is required to be filed
<b>18</b>	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 <input type="checkbox"/> Other (explain in Schedule O)
<b>19</b>	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records Robert Hagans Jr CFO 25 Massachusetts Ave NW Ste 500 Washington, DC 20001 (202) 942-4206

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

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

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

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

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

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

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

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

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

	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	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? If "Yes," complete Schedule J for such individual . . . . .	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? If "Yes," complete Schedule J for such person . . . . .	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)	(B)	(C)
Name and business address	Description of services	Compensation
INVNT	CONVENTION MEDIA PRODUCTION	441,839
295 Lafayette Street 7th floor		
NEW YORK, NY 10012		
ClearPath Solutions LLC	Server maintenance and software	313,985
2465 Centreville Road J17-722	technica	
Herndon, VA 20171		
Taoti Cteative	Website enhancement	238,484
1250 Connecticut Avenue NW Suite		
Washington, DC 20036		
Freeman Audio Visual	Conference Audio-Visual and	163,506
PO Box 650036	Equipment Re	
Dallas, TX 75265		
Keppler Associates	Conference Speakers	108,250
3030 Clarendon Blvd 7th Floor		
Arlington, VA 22201		
2. Total number of independent contractors (including but not limited to those listed above) who received more than		

**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 ► 5

**Part VIII Statement of Revenue**

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

**Contributions, Gifts, Grants  
and Other Similar Amounts**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>1a</b>	Federated campaigns . . .	<b>1a</b>			
<b>b</b>	Membership dues . . .	<b>1b</b>			
<b>c</b>	Fundraising events . . .	<b>1c</b>			
<b>d</b>	Related organizations . . .	<b>1d</b>			
<b>e</b>	Government grants (contributions)	<b>1e</b>	118,967		
<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			
<b>g</b>	Noncash contributions included in lines 1a-1f \$				
<b>h</b>	<b>Total.</b> Add lines 1a-1f . . .		<b>118,967</b>		

**Program Service Revenue**

		Business Code			
<b>2a</b>	Membership Dues	900099	5,150,352	5,150,352	
<b>b</b>	Meetings	900099	2,294,000	2,294,000	
<b>c</b>	Sponsorship	900099	939,800		939,800
<b>d</b>	Publication Sales	511190	12,517	12,517	
<b>e</b>	PUBLIC LAND TRUST	900099	4,555	4,555	
<b>f</b>	All other program service revenue				
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . .		<b>8,401,224</b>		

**Other Revenue**

<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . .		<b>691,459</b>		<b>691,459</b>
<b>4</b>	Income from investment of tax-exempt bond proceeds				
<b>5</b>	<b>Royalties</b> . . .		<b>6,502,701</b>	<b>3,781,200</b>	<b>2,721,501</b>
<b>6a</b>	Gross rents	(i) Real	(ii) Personal		
<b>b</b>	331,188				
<b>c</b>	Less rental expenses	333,947			
<b>c</b>	Rental income or (loss)	-2,759			
<b>d</b>	Net rental income or (loss) . . .		<b>-2,759</b>		<b>-2,759</b>
<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
<b>b</b>	1,480,189		18,455		
<b>c</b>	Less cost or other basis and sales expenses	1,463,276	0		
<b>c</b>	Gain or (loss)	16,913	18,455		
<b>d</b>	Net gain or (loss) . . .		<b>35,368</b>		<b>35,368</b>
<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18				
<b>b</b>	Less direct expenses . . .	<b>b</b>			
<b>c</b>	Net income or (loss) from fundraising events . . .				
<b>9a</b>	Gross income from gaming activities See Part IV, line 19	<b>a</b>			
<b>b</b>	Less direct expenses . . .	<b>b</b>			
<b>c</b>	Net income or (loss) from gaming activities . . .				
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>a</b>			
<b>b</b>	Less cost of goods sold . . .	<b>b</b>			
<b>c</b>	Net income or (loss) from sales of inventory . . .				
	Miscellaneous Revenue	Business Code			
<b>11a</b>	Miscellaneous	900099	393,808		393,808
<b>b</b>	marketing fees	900099	101,307		101,307
<b>c</b>					
<b>d</b>	All other revenue . . .				
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . .		<b>495,115</b>		
<b>12</b>	<b>Total revenue.</b> See Instructions . . .		<b>16,242,075</b>	<b>11,242,624</b>	<b>0</b>
					<b>4,880,484</b>

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .	3,035,407	3,035,407		
2 Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,558,995	794,041	764,954	
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 . . . . .	2,884,993	1,361,649	1,523,344	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	664,279	76,872	587,407	
9 Other employee benefits . . . . .	372,899	361,170	11,729	
10 Payroll taxes . . . . .	326,914	215,643	111,271	
11 Fees for services (non-employees)				
a Management . . . . .				
b Legal . . . . .	51,942		51,942	
c Accounting . . . . .	61,369		61,369	
d Lobbying . . . . .				
e Professional fundraising services See Part IV, line 17				
f Investment management fees . . . . .	57,020		57,020	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	702,017	281,158	420,859	
12 Advertising and promotion . . . . .	400,395	229,059	171,336	
13 Office expenses . . . . .	441,234	236,736	204,498	
14 Information technology . . . . .	183,744	1,865	181,879	
15 Royalties . . . . .				
16 Occupancy . . . . .	1,109,195		1,109,195	
17 Travel . . . . .	548,952	234,204	314,748	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	182,761	18,271	164,490	
19 Conferences, conventions, and meetings . . . . .	2,924,386	2,261,018	663,368	
20 Interest . . . . .	4,944		4,944	
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	638,589	71,573	567,016	
23 Insurance . . . . .	65,771	10,041	55,730	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PURCHASED SERVICES	1,018,772	6,000	1,012,772	
b SUBSCRIPTIONS	128,578	106,085	22,493	
c PLAQUES, RECOGNITIONS &	49,069	8,730	40,339	
d MISCELLANEOUS	42,514	32,034	10,480	
e All other expenses	-1,696,990		-1,696,990	
25 Total functional expenses. Add lines 1 through 24e	15,757,749	9,341,556	6,416,193	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets	1 Cash—non-interest-bearing	1	
	2 Savings and temporary cash investments	4,223,304	4,820,715
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	3,465,245	3,385,946
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		
		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 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	468,207	721,584
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	5,821,613
	b Less accumulated depreciation	10b	4,863,901
		1,250,056	10c
		957,712	
Liabilities	11 Investments—publicly traded securities	29,879,659	11
	12 Investments—other securities See Part IV, line 11	1,656,297	12
	13 Investments—program-related See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets See Part IV, line 11	498,658	15
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	41,441,426	16
			41,616,519
	17 Accounts payable and accrued expenses	1,570,861	17
	18 Grants payable		18
	19 Deferred revenue	4,107,927	19
	20 Tax-exempt bond liabilities		3,991,059
	21 Escrow or custodial account liability Complete Part IV of Schedule D		20
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		21
	23 Secured mortgages and notes payable to unrelated third parties		22
	24 Unsecured notes and loans payable to unrelated third parties		23
	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	633,639	24
	<b>26 Total liabilities.</b> Add lines 17 through 25	25	64,076
		6,312,427	26
			6,052,372
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets	35,128,999	27
	28 Temporarily restricted net assets		35,564,147
	29 Permanently restricted net assets		28
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		29
	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
	<b>33 Total net assets or fund balances</b>	35,128,999	33
	<b>34 Total liabilities and net assets/fund balances</b>	41,441,426	34
			41,616,519

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	16,242,075
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	15,757,749
3	Revenue less expenses Subtract line 2 from line 1 . . . . .	3	484,326
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	35,128,999
5	Net unrealized gains (losses) on investments . . . . .	5	-984,481
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	935,303
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	35,564,147

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

## Additional Data

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

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

(Code	(Expenses \$	1,290,524	including grants of \$	0 ) (Revenue \$	4,555 )
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PUBLIC AFFAIRS - THIS DEPARTMENT IS RESPONSIBLE FOR MEMBERSHIP, MEDIA RELATIONS, MARKETING, THE WEBSITE AND COUNTY NEWS WITH A FOCUS ON CREATING GREATER VISIBILITY OF NACO AND COUNTY GOVERNMENTS ON CAPITOL HILL, WHILE EDUCATING NACO MEMBERS ABOUT PROGRAMS, PRODUCTS, AND SERVICES PROVIDED BY NACO. COUNTY NEWS IS A BIWEEKLY PUBLICATION CIRULATED TO MORE THAN 33,200 ELECTED AND APPOINTED COUNTY OFFICIALS ACROSS THE COUNTRY. COUNTY NEWS INFORMS COUNTY OFFICIALS ABOUT WHAT IS HAPPENING IN OTHER COUNTIES AND PROVIDES INFORMATION ABOUT LEGISLATIVE AND REGULATORY ACTIVITIES IN WASHINGTON, D C , THAT AFFECT COUNTIES AND THEIR RESIDENTS. COUNTY NEWS IS ALSO AVAILABLE ON LINE. COUNTY NEWS ALERT, AN ELECTRONIC NEWSLETTER DISTRIBUTED BIWEEKLY TO 43,000 MEMBERS, TELLS MEMBERS THAT COUNTY NEWS IS AVAILABLE ONLINE, HIGHLIGHTS HEADLINES IN THE CURRENT ISSUE, AND KEEPS THEM UP-TO-DATE ON ASSOCIATION NEWS, PROGRAMS AND MEMBER SERVICES

(Code	(Expenses \$	140,670	including grants of \$	0 ) (Revenue \$	133,800 )
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Information technology - THE ASSOCIATION PROVIDES GUIDANCE AND EDUCATION TO COUNTY GOVERNMENTS ON INFORMATION TECHNOLOGY-RELATED MATTERS THROUGH TECHNOLOGY SUMMITS AND WORKSHOPS HELD DURING NACO CONFERENCES. THESE EVENTS BRING TOGETHER ELECTED COUNTY OFFICIALS, COUNTY CIO'S AND VENDORS IN THE IT MARKETPLACE TO PROVIDE COUNTY GOVERNMENTS THE TECHNOLOGY VISION AND LEADERSHIP FOR DEVELOPING AND IMPLEMENTING IT INITIATIVES. ONGOING SUPPORT IS PROVIDED BY FORMING BUSINESS ALLIANCES WITH COMPANIES AND ORGANIZATIONS IN THE INFORMATION TECHNOLOGY MARKETPLACE. THE ASSOCIATION ALSO SERVES AS A LIAISON AND ADVOCATE FOR COUNTIES WITH OTHER LEVELS OF GOVERNMENT

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

(Code	) (Expenses \$	180,066	including grants of \$	0 ) (Revenue \$	99,500 )
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COUNTY SERVICES - THESE ACTIVITIES INCLUDE ONGOING RESEARCH ON ISSUES OF IMPORTANCE TO COUNTIES, RESPONDING TO INQUIRIES FROM AND ABOUT COUNTIES, MANAGING A PEER-TO-PEER NETWORK OF EXPERT COUNTY OFFICIALS, HOSTING A CLEARINGHOUSE OF INFORMATION ABOUT GRANTS FOR WHICH COUNTIES ARE ELIGIBLE, AND DISSEMINATING WRITTEN MATERIALS NACO ALSO FACILITATES EDUCATIONAL PROGRAMS AT NACO'S CONFERENCES AND LEADERSHIP TRAINING FOR COUNTY OFFICIALS

(Code	) (Expenses \$	0	including grants of \$	0 ) (Revenue \$	3,781,200 )
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DEFERRED COMPENSATION - 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 345,000 COUNTY EMPLOYEES FROM OVER 3,000 COUNTIES AND COUNTY ENTITIES CURRENTLY PARTICIPATE IN THE PROGRAM WITH ACCUMULATED ASSETS OF MORE THAN \$14.5 BILLION AS OF 12/31/2015

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

(Code	(Expenses \$	0	including grants of \$	0	(Revenue \$	5,177,961 )
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MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS Membership services costs (classified as G&A totalled \$2,678,703 in 2015

**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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Instrumental Trustee	Officer	Key employee	Highest compensated employee			
Ikaika Anderson	1 00						0	0	0
BOARD MEMBER	.....	X							
Allan Angel	1 00						0	0	0
BOARD MEMBER	.....	X							
Bronwyn Asplund-Walsh	1 00						0	0	0
BOARD MEMBER	.....	X							
Ornn Bailey	1 00						0	0	0
BOARD MEMBER	.....	X							
Rushern Baker	1 00						0	0	0
BOARD MEMBER	.....	X							
Peter Baldacci	1 00						0	0	0
BOARD MEMBER	.....	X							
John Becker	1 00						0	0	0
BOARD MEMBER	.....	X							
Alisha Bell	1 00						0	0	0
BOARD MEMBER	.....	X							
Daniel Betts	1 00						0	0	0
BOARD MEMBER	.....	X							
Jessica Beyer	1 00						0	0	0
BOARD MEMBER	.....	X							
Cindy Bobbitt	1 00						0	0	0
BOARD MEMBER	.....	X							
Mary Ann Borgeson	1 00						0	0	0
BOARD MEMBER	.....	X							
Timothy Brown	1 00						0	0	0
BOARD MEMBER	.....	X							
Keith Carson	1 00						0	0	0
BOARD MEMBER	.....	X							
Katie Cashion	1 00						0	0	0
BOARD MEMBER	.....	X							
Greg Castano	1 00						0	0	0
BOARD MEMBER	.....	X							
George Cole	1 00						0	0	0
BOARD MEMBER	.....	X							
David Cox	1 00						0	0	0
BOARD MEMBER	.....	X							
Karen Crane	1 00						0	0	0
BOARD MEMBER	.....	X							
Gordon Cruickshank	1 00						0	0	0
BOARD MEMBER	.....	X							
Kenneth Dahlstedt	1 00						0	0	0
BOARD MEMBER	.....	X							
Mary Beth Davidson	1 00						0	0	0
BOARD MEMBER	.....	X							
Kathryn Dodge	1 00						0	0	0
BOARD MEMBER	.....	X							
Jerry Doucette	1 00						0	0	0
BOARD MEMBER	.....	X							
Daryl Dukart	1 00						0	0	0
BOARD MEMBER	.....	X							

**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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Instrumental Trustee	Officer	Key employee	Highest compensated employee			
Ed Eilert	1 00						0	0	0
BOARD MEMBER	1 00	X							
Lenny Eliason	1 00						0	0	0
BOARD MEMBER	1 00	X							
Phyllis Errico	1 00						0	0	0
BOARD MEMBER	1 00	X							
Bernard Fazzini	1 00						0	0	0
BOARD MEMBER	1 00	X							
Richard Forster	1 00						0	0	0
BOARD MEMBER	1 00	X							
Lew Garter	1 00						0	0	0
BOARD MEMBER	1 00	X							
Kerry Gibson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Keith Goodwin	1 00						0	0	0
BOARD MEMBER	1 00	X							
Gregg Goslin	1 00						0	0	0
BOARD MEMBER	1 00	X							
Loren Grosskopf	1 00						0	0	0
BOARD MEMBER	1 00	X							
Jane Hague	1 00						0	0	0
BOARD MEMBER	1 00	X							
James Ham	1 00						0	0	0
BOARD MEMBER	1 00	X							
George Hartwick	1 00						0	0	0
BOARD MEMBER	1 00	X							
Connie Hickman	1 00						0	0	0
BOARD MEMBER	1 00	X							
Ron Hickman	1 00						0	0	0
BOARD MEMBER	1 00	X							
Herschel Hicks	1 00						0	0	0
BOARD MEMBER	1 00	X							
Stephen Holt	1 00						0	0	0
BOARD MEMBER	1 00	X							
Helen Holton	1 00						0	0	0
BOARD MEMBER	1 00	X							
Melvyn Houser	1 00						0	0	0
BOARD MEMBER	1 00	X							
Len Humphries	1 00						0	0	0
BOARD MEMBER	1 00	X							
Judy Beth Hutcherson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Anthony Hyde	1 00						0	0	0
BOARD MEMBER	1 00	X							
Gerald Hyland	1 00						0	0	0
BOARD MEMBER	1 00	X							
Patrick Irwin	1 00						0	0	0
BOARD MEMBER	1 00	X							
Teresa Jacobs	1 00						0	0	0
BOARD MEMBER	1 00	X							

**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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Instrumental Trustee	Officer	Key employee	Highest compensated employee			
Michael Jeanes	1 00						0	0	0
BOARD MEMBER	1 00	X							
B Ray Jeffers	1 00						0	0	0
BOARD MEMBER	1 00	X							
Larry Johnson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Randy Johnson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Tracey Johnson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Evelyn Kolbe	1 00						0	0	0
BOARD MEMBER	1 00	X							
KipuKai Kualii	1 00						0	0	0
BOARD MEMBER	1 00	X							
Chip LaMarca	1 00						0	0	0
BOARD MEMBER	1 00	X							
Linda Langston	1 00						0	0	0
BOARD MEMBER	1 00	X							
David Lasher	1 00						0	0	0
BOARD MEMBER	1 00	X							
Gary Lee	1 00						0	0	0
BOARD MEMBER	1 00	X							
Christian Leinbach	1 00						0	0	0
BOARD MEMBER	1 00	X							
Merceria Ludgood	1 00						0	0	0
BOARD MEMBER	1 00	X							
Mark Luttrell	1 00						0	0	0
BOARD MEMBER	1 00	X							
Richard Malm	1 00						0	0	0
BOARD MEMBER	1 00	X							
Tyler Massey	1 00						0	0	0
BOARD MEMBER	1 00	X							
Timothy McCormick	1 00						0	0	0
BOARD MEMBER	1 00	X							
Jim McDonough	1 00						0	0	0
BOARD MEMBER	1 00	X							
Michael McGinley	1 00						0	0	0
BOARD MEMBER	1 00	X							
Debbi McGinnis	1 00						0	0	0
BOARD MEMBER	1 00	X							
Timothy McGuire	1 00						0	0	0
BOARD MEMBER	1 00	X							
Todd Mielke	1 00						0	0	0
BOARD MEMBER	1 00	X							
Karen Miller	1 00						0	0	0
BOARD MEMBER	1 00	X							
Carol Moehrle	1 00						0	0	0
BOARD MEMBER	1 00	X							
Harrison Moody	1 00						0	0	0
BOARD MEMBER	1 00	X							

**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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Paul Mosley	1 00						0	0	0
BOARD MEMBER	1 00	X							
Waymon Mumford	1 00						0	0	0
BOARD MEMBER	1 00	X							
David Nicholson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Richard Oden	1 00						0	0	0
BOARD MEMBER	1 00	X							
Dennis O'Loughlin	1 00						0	0	0
BOARD MEMBER	1 00	X							
Dennis Onishi	1 00						0	0	0
BOARD MEMBER	1 00	X							
Michael Ortner	1 00						0	0	0
BOARD MEMBER	1 00	X							
J Glenn Osborne	1 00						0	0	0
BOARD MEMBER	1 00	X							
Lynn Padgett	1 00						0	0	0
BOARD MEMBER	1 00	X							
Chester Pintarelli	1 00						0	0	0
BOARD MEMBER	1 00	X							
Toni Preckwinkle	1 00						0	0	0
BOARD MEMBER	1 00	X							
John Prunkki	1 00						0	0	0
BOARD MEMBER	1 00	X							
Helen Purcell	1 00						0	0	0
BOARD MEMBER	1 00	X							
Cherryl Ramirez	1 00						0	0	0
BOARD MEMBER	1 00	X							
Randy Ripperger	1 00						0	0	0
BOARD MEMBER	1 00	X							
Lesley Robinson	1 00						0	0	0
BOARD MEMBER	1 00	X							
Christopher Rodgers	1 00						0	0	0
BOARD MEMBER	1 00	X							
Timothy Roussel	1 00						0	0	0
BOARD MEMBER	1 00	X							
Manuel Ruiz	1 00						0	0	0
BOARD MEMBER	1 00	X							
Harvey Ruvin	1 00						0	0	0
BOARD MEMBER	1 00	X							
Charlotte Sandvik	1 00						0	0	0
BOARD MEMBER	1 00	X							
Joel Schell	1 00						0	0	0
BOARD MEMBER	1 00	X							
James Schmidt	1 00						0	0	0
BOARD MEMBER	1 00	X							
Nancy Schouweiler	1 00						0	0	0
BOARD MEMBER	1 00	X							
Judith Shiprack	1 00						0	0	0
BOARD MEMBER	1 00	X							

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

**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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
Bryan Desloge	1 00						0	0	0
.....	.....	X		X					
First Vice President	1 00						0	0	0
.....	.....	X		X					
G Riki Hokama	1 00						0	0	0
.....	.....	X		X					
Immediate Past President	1 00						0	0	0
.....	.....	X		X					
Robert Hagans	5 00								
.....	.....	X		X			63,750	12,750	0
Chief Financial Officer	25 00								
.....	.....	X		X					
David Keen	34 00								
.....	.....			X			144,373	14,862	41,285
Chief Financial Officer	3 50								
.....	.....			X					
Matthew Chase	33 00								
.....	.....			X			376,215	41,802	61,375
Executive Director	4 50								
.....	.....			X					
Daniel Gillison	15 00								
.....	.....			X			81,750	122,624	25,756
CSI Director	22 50								
.....	.....			X					
Bert Jarreau	37 50								
.....	.....			X			209,401	0	34,193
Chief Innovation Officer	0 00								
.....	.....			X					
George Goodman	36 00								
.....	.....			X			181,762	7,574	31,744
Public Affairs Director	1 50								
.....	.....			X					
Deborah Cox	37 50								
.....	.....			X			216,744	0	29,414
Legislative Director	0 00								
.....	.....			X					
DEBORAH STOUTAMIRE	7 50								
.....	.....			X			128,229	32,057	42,989
Human Resource Director	30 00								
.....	.....			X					
Paul Beddoe	37 50								
.....	.....			X			142,092	0	25,390
Deputy Legislative Director	0 00								
.....	.....			X					
Brian Namey	37 50								
.....	.....			X			129,778	0	27,355
Public Affairs Director	0 00								
.....	.....			X					
Shannon Houston-Smack	37 50								
.....	.....			X			126,364	0	36,379
Controller	0 00								
.....	.....			X					
Anne Powell	37 50								
.....	.....			X			115,662	0	36,131
Applications Manager	0 00								
.....	.....			X					
Andrew Goldschmidt	37 50								
.....	.....			X			120,577	0	36,470
Director of Membership	0 00								
.....	.....			X					

**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.

►Information about Schedule C (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2015****Open to Public  
Inspection**

If the organization answered "Yes" on 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" on 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" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2

Political expenditures



\$ \_\_\_\_\_

3

Volunteer hours

\_\_\_\_\_

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

1 Enter the amount of any excise tax incurred by the organization under section 4955

\$ \_\_\_\_\_



2 Enter the amount of any excise tax incurred by organization managers under section 4955

\$ \_\_\_\_\_



3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

□ 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 function 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-
2				
3				
4				
5				
6				

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

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

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
---	--	----------------------------------	-----------------------------

Total lobbying expenditures to influence public opinion (grass roots lobbying)

**b** Total lobbying expenditures to influence a legislative body (direct lobbying)

**c** Total lobbying expenditures (add lines 1a and 1b)

**d** Other exempt purpose expenditures

**e** Total exempt purpose expenditures (add lines 1c and 1d)

**f** Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

**g** Grassroots nontaxable amount (enter 25% of line 1f)

**h** Subtract line 1g from line 1a If zero or less, enter -0-

**i** Subtract line 1f from line 1c If zero or less, enter -0-

If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720

**j** reporting section 4911 tax for this year?

Yes   
No

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

**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)**

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a)2012	(b)2013	(c)2014	(d)2015	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

	(a)	(b)
Yes	No	Amount
1 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?

j Total Add lines 1c through 1i

2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?

b If "Yes," enter the amount of any tax incurred under section 4912

c If "Yes," enter the amount of any tax incurred by organization managers under section 4912

d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

1 Were substantially all (90% or more) dues received nondeductible by members?

 Yes

2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?

 No

3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

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

1

Dues, assessments and similar amounts from members

2a Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).

a

Current year

b

Carryover from last year

c

Total

3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues

 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?

5 Taxable amount of lobbying and political expenditures (see instructions)

 5**Part IV Supplemental Information**

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

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

2015

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements**

► Complete if the organization answered "Yes," on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

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, and not on a historic structure listed in the National Register

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
► \_\_\_\_\_

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

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

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

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> 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 XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

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 XIII and complete the following table

<b>c</b> Beginning balance	<b>Amount</b>
<b>d</b> Additions during the year	
<b>e</b> Distributions during the year	
<b>f</b> Ending balance	

Amount	
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

**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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

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

**a** Board designated or quasi-endowment

**b** Permanent endowment

**c** Temporarily restricted endowment

The percentages on lines 2a, 2b, and 2c should equal 100%

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

**(i)** unrelated organizations . . . . .

**(ii)** related organizations . . . . .

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

Yes	No
<b>3a(i)</b>	
<b>3a(ii)</b>	
<b>3b</b>	

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c) depreciation	(d)Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .		3,170,921	2,682,397	488,524
<b>d</b> Equipment . . . . .		927,570	797,306	130,264
<b>e</b> Other . . . . .		1,723,122	1,384,198	338,924
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				957,712

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b.  
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		

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

**Part VIII Investments—Program Related**

**Investments—Program Related.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

**Total** (Column (b) must equal Form 990, Part X, col (B), line 13)

**Part IX Other Assets** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

**Total (Column (b) must equal Form 890, Part X, col (B), line 15.)**

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

**Total. (Column (b) must equal Form 990, Part X, col (B) line 25 )** **64,07**

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	16,526,844
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-984,481
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	935,303
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-49,178
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	16,576,022
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	-333,947
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-333,947
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> .(This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	16,242,075

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	16,091,696
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	333,947
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	333,947
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	15,757,749
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> .(This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	15,757,749

**Part XIII Supplemental Information**

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

Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	equity in earnings of subsidiary 935,303
Part XI, Line 4b - Other Adjustments	RENTAL EXPENSE TO PART VIII -333,947
Part XII, Line 2d - Other Adjustments	RENTAL EXPENSE TO PART VIII 333,947
FORM 990, SCHEDULE D, PARTS XI AND XII	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 XI AND XII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS. NACO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT

**Part XIII** **Supplemental Information (continued)**

Return Reference	Explanation

## Schedule I (Form 990)

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

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

**► Attach to Form 990.**

► **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue Service

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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 Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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

3 Enter total number of other organizations listed in the line 1 to

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Schedule I (Form 880) 2015

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

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

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

Return Reference	Explanation
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

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

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**2015****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

**Part I Questions Regarding Compensation**

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

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**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 of the expenses described above? If "No," complete Part III to explain

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

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on 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?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

**a** The organization?

**b** Any related organization?

If "Yes," on line 5a or 5b, describe in Part III

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

**a** The organization?

**b** Any related organization?

If "Yes," on line 6a or 6b, describe in Part III

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

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

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

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>	Yes	
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>		No
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(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 in column(B) reported as deferred on prior Form 990
	Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information

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 7	the NACO executive director has an annual bonus option, which is to be based on the performance objectives determined annually by the NACo officers. The officers will evaluate his performance each May and determine his annual increase and then bonus amount. Additionally, during employee performance reviews, supervisors can recommend that employees receive above standard merit increases and/or performance bonuses. Those recommendations must include specific justification and are subject to review by the HR Director and ultimately the Executive Director. The board does not approve individual goals or bonuses, with the exception of the Executive Director. However, the Board does approve NACo's strategic goals and initiatives, which are the basis for the individual bonuses.

**Additional Data**

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

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

	(A) Name and Title	(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 in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> David Keen Chief Financial Officer	(i) 143,807		0	566	19,285	18,148	181,806	0
	(ii) -	-	-	-	-	-	-	-
<b>1</b> Matthew Chase Executive Director	(i) 345,564	29,880	771	31,005	24,232	431,452	0	0
	(ii) -	-	-	-	-	-	-	-
<b>2</b> Daniel Gillison CSI Director	(i) 77,116	3,200	1,434	9,711	591	92,052	0	0
	(ii) -	-	-	-	-	-	-	-
<b>3</b> Bert Jarreau Chief Innovation Officer	(i) 202,472	5,000	1,929	23,599	10,594	243,594	0	0
	(ii) -	0	0	0	0	0	0	0
<b>4</b> George Goodman Public Affairs Director	(i) 175,720	0	6,042	21,252	9,222	212,236	0	0
	(ii) -	-	-	-	-	-	-	-
<b>5</b> Deborah Cox Legislative Director	(i) 202,500	12,000	2,244	27,888	1,526	246,158	0	0
	(ii) -	0	0	0	0	0	0	0
<b>6</b> DEBORAH STOUTAMIRE Human Resource Director	(i) 117,005	9,600	1,624	16,821	17,570	162,620	0	0
	(ii) -	29,251	2,400	406	4,205	4,393	40,655	0
<b>7</b> Paul Beddoe Deputy Legislative Director	(i) 139,267	1,000	1,825	17,141	8,249	167,482	0	0
	(ii) -	0	0	0	0	0	0	0
<b>8</b> Brian Namey Public Affairs Director	(i) 121,182	7,500	1,096	16,914	10,441	157,133	0	0
	(ii) -	0	0	0	0	0	0	0
<b>9</b> Shannon Houston-Smack Controller	(i) 120,797	5,000	567	14,754	21,625	162,743	0	0
	(ii) -	0	0	0	0	0	0	0
<b>10</b> Anne Powell Applications Manager	(i) 109,717	5,000	945	14,562	21,569	151,793	0	0
	(ii) -	0	0	0	0	0	0	0
<b>11</b> Andrew Goldschmidth Director of Membership	(i) 105,069	15,175	333	16,148	20,322	157,047	0	0
	(ii) -	0	0	0	0	0	0	0

**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).****2015****Open to Public  
Inspection**

Name of the organization

NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

Return Reference	Explanation
Form 990, Part VI, Section A, line 1	NACO HAS A LEADERSHIP COMMITTEE, CONSISTING OF FOUR OFFICERS, WHICH IS RESPONSIBLE FOR THE PROPERTY, FUNDS AND BUSINESS AFFAIRS OF THE ASSOCIATION IN THE ABSENCE OF THE BOARD. THE COMMITTEE 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, AND MAY ESTABLISH SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATION, SUBJECT TO THE BOARD'S APPROVAL. THE LEADERSHIP COMMITTEE IS COMPOSED OF THE NACO PRESIDENT, THE IMMEDIATE PAST PRESIDENT, THE FIRST VICE PRESIDENT, AND THE SECOND VICE PRESIDENT. ALSO ON THE COMMITTEE ARE FOUR REGIONAL REPRESENTATIVES, WHO HAVE NO VOTING AUTHORITY.

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

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</p> <p>B One elected official from each state which has an active member county</p> <p>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</p> <p>D One elected county official from each state having 100 percent of its counties as active members</p> <p>E One elected official from each regional district that has been authorized by the board and approved by the voting members</p> <p>F One director from each affiliate organization that has been authorized by the board and approved by the voting members</p> <p>The number of directors from category F shall not exceed 25 percent of the total number of directors on the board</p> <p>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</p> <p>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</p> <p>Dues paid shall not be more than the amount specified in the approved dues schedule</p> <p>Every fully paid active member shall be allowed to vote</p> <p>Each county shall determine the person or persons (delegates) who will cast the county's vote(s)</p> <p>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</p> <p>Any active member may but is not required to permit its votes to be cast by its state as a block</p>

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 bylaws, and the policies established by a majority vote of the voting active member counties of the association at the annual conference

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

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 disclosure statement upon assumption of office and to promptly report any conflict of interest situation that may arise while they're in office.

Return Reference	Explanation
Form 990, Part VI, Section B, line 15a	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

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.

Return Reference	Explanation
Form 990, Part XI, line 9	EQUITY IN EARNINGS OF SUBSIDIARY 935,303

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

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**SCHEDULE R**  
**(Form 990)**

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2015

Department of the Treasury  
Internal Revenue Service

► **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

## Open to Public Inspection

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

**Employer identification number**

53-019032

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) 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.

**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.

**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.

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q		No
1r		No
1s		No

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NACo Research Foundation	B	2,950,407	CASH
(2) NACo Research Foundation	J	608,696	CASH
(3) NACo Research Foundation	N	1,575,830	CASH
(4) NACo Research Foundation	O	2,228,635	CASH

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

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

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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**Schedule R (Form 990) 2015**