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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016

B Check if applicable
☑ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
NATIONAL ASSOCIATION OF COUNTIES

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
660 NORTH CAPITOL STREET No 400

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20001

D Employer identification number
53-0190321

E Telephone number
(202) 942-4206

G Gross receipts $ 16,913,188

F Name and address of principal officer
MATTHEW CHASE
660 NORTH CAPITOL STREET No 400
WASHINGTON, DC 20001

H(a) Is this a group return for subordinates? ☐Yes ☑No
H(b) Are all subordinates included? ☐Yes ☐No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ WWW NACO ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1946 **M** State of legal domicile DE

Part I Summary

Activities & Governance

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	123
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	120
5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	109
6	Total number of volunteers (estimate if necessary)	6	1,858
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
Revenue	8	Contributions and grants (Part VIII, line 1h)	118,967	31,032
	9	Program service revenue (Part VIII, line 2g)	8,401,224	8,481,650
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	726,827	655,799
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,995,057	6,598,061
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,242,075	15,766,542
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,035,407	2,853,545
	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)	5,808,080	6,329,498
	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)	6,914,262	7,253,198
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,757,749	16,436,241
	19	Revenue less expenses Subtract line 18 from line 12	484,326	-669,699
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	41,616,519	48,542,526
	21	Total liabilities (Part X, line 26)	6,052,372	11,404,750
	22	Net assets or fund balances Subtract line 21 from line 20	35,564,147	37,137,776

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

****** | 2017-08-10
Signature of officer | Date

Alicia Dorsey Finance Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Deborah G Kosnett	Deborah G Kosnett	2017-08-09		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 mission

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 2,763,545 including grants of $ 2,763,345) (Revenue $ 0)

See Additional Data

4b (Code) (Expenses $ 2,730,654 including grants of $ 90,200) (Revenue $ 398,858)

See Additional Data

4c (Code) (Expenses $ 2,393,310 including grants of $ 0) (Revenue $ 2,714,925)

See Additional Data

(Code) (Expenses $ 1,546,743 including grants of $ 0) (Revenue $ 8,261)

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 $ 156,824 including grants of $) (Revenue $ 90,000)

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

(Code) (Expenses $ 116,434 including grants of $) (Revenue $ 18,350)

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 $ including grants of $) (Revenue $ 3,900,000)

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 351,687 COUNTY EMPLOYEES FROM 3,072 COUNTIES AND COUNTY ENTITIES CURRENTLY PARTICIPATE IN THE PROGRAM WITH ACCUMULATED ASSETS OF MORE THAN $15 9 BILLION AS OF 12/31/2016

(Code) (Expenses $ including grants of $) (Revenue $ 5,251,256)

MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS Membership services costs classified as G&A totalled $2,303,291 in 2016

4d Other program services (Describe in Schedule O)

(Expenses $ 1,820,001 including grants of $ 0) (Revenue $ 9,267,867)

4e **Total program service expenses ▶** 9,707,510

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**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*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts 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*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 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*	9		No
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*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, 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*	14b		No
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*	15		No
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*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No

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

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
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	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** 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	**Section 501(c)(3) organizations.** 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? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	44			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	109			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

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

Section A. Governing Body and Management

					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	123			
	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	Enter the number of voting members included in line 1a, above, who are independent	**1b**	120			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			**5**		No
6	Did the organization have members or stockholders?			**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
a	The governing body?			**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?			**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			**9**		No

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records
▶Alicia Dorsey Finance Director 660 NORTH CAPITOL STREET No 400 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 VII . . . . ☐

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

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

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

(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	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total ▶			
c Total from continuation sheets to Part VII, Section A ▶			
d Total (add lines 1b and 1c) ▶	2,094,701	180,347	401,008

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 ▶ 18

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	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) Name and business address	(B) Description of services	(C) Compensation
James G Davis Construction Corporation 12530 Parklawn Drive Rockville, MD 20852	Office/building construction	1,922,070
ICivics 1035 Cambridge Street cambridge, MA 02141	Platform Conversion of Counties Work & C	550,000
Freeman Audio-Visual PO Box 650036 dallas, TX 75265	Conference audio-visual and equipment	468,808
Studios Architecture 1625 M Street NW washington, DC 20036	Architectural design services	320,978
Clearpath Solutions 2465 Centreville Road J17-722 herndon, VA 20171	Server maintenance and software technica	250,858

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 ▶ 6

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns . . . 1a					
b Membership dues . . . 1b					
c Fundraising events . . . 1c					
d Related organizations 1d					
e Government grants (contributions) 1e	31,032				
f All other contributions, gifts, grants, and similar amounts not included above 1f					
g Noncash contributions included in lines 1a-1f $					
h **Total.** Add lines 1a-1f . . . . ▶		31,032			
Program Service Revenue	Business Code				
2a Membership Dues	900099	5,209,394	5,209,394		
b Meetings	900099	2,212,025	2,212,025		
c Sponsorship	900099	1,036,500			1,036,500
d PUBLIC LAND TRUST	900099	15,470	15,470		
e Publication Sales	511190	8,261	8,261		
f All other program service revenue					
g **Total.** Add lines 2a–2f . . . . ▶		8,481,650			

Other Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
3 Investment income (including dividends, interest, and other similar amounts) . . . . . . ▶			638,029			638,029
4 Income from investment of tax-exempt bond proceeds ▶						
5 Royalties . . . . ▶			7,007,887	3,900,000		3,107,887
	(i) Real	(ii) Personal				
6a Gross rents	415,176					
b Less rental expenses	1,146,646					
c Rental income or (loss)	-731,470					
d Net rental income or (loss) . . . . ▶			-731,470			-731,470
	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory		17,770				
b Less cost or other basis and sales expenses		0				
c Gain or (loss)		17,770				
d Net gain or (loss) . . . . . . ▶			17,770			17,770
8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . . . a						
b Less direct expenses . . . b						
c Net income or (loss) from fundraising events . . ▶						
9a Gross income from gaming activities See Part IV, line 19 . . . a						
b Less direct expenses . . . b						
c Net income or (loss) from gaming activities . . ▶						
10a Gross sales of inventory, less returns and allowances . . a						
b Less cost of goods sold . . b						
c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code				
11a marketing fees		900099	198,076			198,076
b Miscellaneous		900099	123,568			123,568
c						
d All other revenue						
e **Total.** Add lines 11a–11d . . . . ▶			321,644			
12 **Total revenue.** See Instructions . . . . . ▶			15,766,542	11,345,150	0	4,390,360

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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	2,853,545	2,853,545		
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, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,668,573	857,173	811,400	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,220,772	1,504,953	1,715,819	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	433,971	299,882	134,089	
9 Other employee benefits	688,423	165,877	522,546	
10 Payroll taxes	317,759	218,017	99,742	
11 Fees for services (non-employees)				
a Management				
b Legal	32,702	995	31,707	
c Accounting	50,919		50,919	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	57,536	57,536		
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,092,454	485,059	607,395	
12 Advertising and promotion	462,037	269,968	192,069	
13 Office expenses	458,612	226,285	232,327	
14 Information technology	150,727	9,026	141,701	
15 Royalties . .				
16 Occupancy	1,115,925		1,115,925	
17 Travel	518,790	275,656	243,134	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .	198,794	19,186	179,608	
19 Conferences, conventions, and meetings	2,713,372	2,278,544	434,828	
20 Interest	6,147		6,147	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	799,296	21,600	777,696	
23 Insurance . . .	74,023	15,609	58,414	
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	995,507	5,000	990,507	
b SUBSCRIPTIONS	145,406	111,133	34,273	
c MISCELLANEOUS	39,553	30,617	8,936	
d PLAQUES, RECOGNITIONS &	36,381	1,849	34,532	
e All other expenses	-1,694,983		-1,694,983	
25 **Total functional expenses.** Add lines 1 through 24e	16,436,241	9,707,510	6,728,731	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X **Balance Sheet**

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		4,820,715	2	4,752,240
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		3,385,946	4	5,112,673
	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		721,584	9	248,965
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 8,026,091			
	b	Less accumulated depreciation	10b 1,414,142	957,712	10c	6,611,949
	11	Investments—publicly traded securities		29,479,112	11	29,713,309
	12	Investments—other securities See Part IV, line 11		1,791,600	12	1,768,358
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		459,850	15	335,032
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		41,616,519	16	48,542,526
Liabilities	17	Accounts payable and accrued expenses		1,997,237	17	2,648,008
	18	Grants payable			18	
	19	Deferred revenue		3,991,059	19	3,648,964
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		64,076	25	5,107,778
	26	**Total liabilities.** Add lines 17 through 25		6,052,372	26	11,404,750
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		35,564,147	27	37,137,776
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		35,564,147	33	37,137,776
	34	Total liabilities and net assets/fund balances		41,616,519	34	48,542,526

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	15,766,542
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,436,241
3	Revenue less expenses Subtract line 2 from line 1	3	-669,699
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,564,147
5	Net unrealized gains (losses) on investments	5	1,266,570
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	976,758
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	37,137,776

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 ☐ Cash ☑ Accrual ☐ Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

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

Form 990 (2016)

Form 990, Part III, Line 4a:

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

Form 990, Part III, Line 4b:

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

Form 990, Part III, Line 4c:

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

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: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Bryan Desloge President	1 00 0 00	X		X				5,255	0	0
Roy Brooks First Vice President	1 00 0 00	X		X				743	0	0
Greg Cox Second Vice President	1 00 0 00	X		X				0	0	0
G Riki Hokama Immediate Past President	1 00 0 00	X		X				3,832	0	0
Ikaika Anderson Director	1 00 0 00	X						0	0	0
Allan Angel Director	1 00 0 00	X						0	0	0
Jhonathan Aragon Director	1 00 0 00	X						0	0	0
John Aubrey Director	1 00 0 00	X						0	0	0
Orrin Bailey Director	1 00 0 00	X						0	0	0
Rushern Baker Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Peter Baldaccı Director	1 00 0 00	X						0	0	0
Ronnie Beale Director	1 00 0 00	X						0	0	0
John Becker Director	1 00 0 00	X						0	0	0
Alısha Bell Director	1 00 0 00	X						0	0	0
Jessıca Beyer Director	1 00 0 00	X						0	0	0
Cındy Bobbıtt Director	1 00 0 00	X						0	0	0
Mary Ann Borgeson Director	1 00 0 00	X						0	0	0
Joel Bousman Director	1 00 0 00	X						0	0	0
Blaır Brady Director	1 00 0 00	X						0	0	0
Thomas Brady Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Joel Briggs Director	1 00 0 00	X						0	0	0
Timothy Brown Director	1 00 0 00	X						0	0	0
Randy Burkhardt Director	1 00 0 00	X						0	0	0
Jon Burrows Director	1 00 0 00	X						0	0	0
Jeri Bush Director	1 00 0 00	X						0	0	0
Janet Carlson Director	1 00 0 00	X						0	0	0
Toni Carter Director	1 00 0 00	X						0	0	0
J D Clark Director	1 00 0 00	X						0	0	0
Clark Sallie Director	1 00 0 00	X						5,767	0	0
George Cole Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Guy Cormier Director	1 00 0 00	X						0	0	0
Nicholas Crossley Director	1 00 0 00	X						0	0	0
Gordon Cruickshank Director	1 00 0 00	X						0	0	0
Kenneth Dahlstedt Director	1 00 0 00	X						0	0	0
Kathryn Dodge Director	1 00 0 00	X						0	0	0
Jerry Doucette Director	1 00 0 00	X						0	0	0
Daryl Dukart Director	1 00 0 00	X						0	0	0
Kathryn Dunlap Director	1 00 0 00	X						0	0	0
Lenny Eliason Director	1 00 0 00	X						0	0	0
Rodney Ellis Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Phyllis Errico Director	1 00 0 00	X						0	0	0
Bernard Fazzini Director	1 00 0 00	X						0	0	0
Richard Forster Director	1 00 0 00	X						0	0	0
Amy Fowler Director	1 00 0 00	X						0	0	0
Bob Fox Director	1 00 0 00	X						0	0	0
Lew III Gaiter Director	1 00 0 00	X						0	0	0
Kerry Gibson Director	1 00 0 00	X						0	0	0
Larry Givens Director	1 00 0 00	X						0	0	0
Jim Golgart Director	1 00 0 00	X						0	0	0
Gilbert Gonzales Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Gregg Goslin Director	1 00 0 00	X						0	0	0
Loren Grosskopf Director	1 00 0 00	X						0	0	0
H Scott Harnsberger Director	1 00 0 00	X						0	0	0
George III Hartwick Director	1 00 0 00	X						0	0	0
Joe Andy Helton Director	1 00 0 00	X						0	0	0
Sally Heyman Director	1 00 0 00	X						0	0	0
Connie Hickman Director	1 00 0 00	X						0	0	0
Stephen Holt Director	1 00 0 00	X						0	0	0
Melvyn Houser Director	1 00 0 00	X						0	0	0
Judy Beth Hutcherson Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Teresa Jacobs Director	1 00 0 00	X						0	0	0
Michael Jeanes Director	1 00 0 00	X						0	0	0
B Ray Jeffers Director	1 00 0 00	X						0	0	0
Kathleen Jimino Director	1 00 0 00	X						0	0	0
Eric Johnson Director	1 00 0 00	X						0	0	0
Larry Johnson Director	1 00 0 00	X						0	0	0
Tracey Johnson Director	1 00 0 00	X						0	0	0
Arryl Kaneshiro Director	1 00 0 00	X						0	0	0
Marilyn Kirkpatrick Director	1 00 0 00	X						0	0	0
William Jr Kyger Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Edward Labrador Director	1 00 0 00	X						0	0	0
Chip LaMarca Director	1 00 0 00	X						0	0	0
David Douglas Lasher Director	1 00 0 00	X						0	0	0
Christian Leinbach Director	1 00 0 00	X						0	0	0
Deborah Lieberman Director	1 00 0 00	X						0	0	0
Merceria Ludgood Director	1 00 0 00	X						0	0	0
Mark Luttrell Director	1 00 0 00	X						0	0	0
George Maglaras Director	1 00 0 00	X						0	0	0
Richard Malm Director	1 00 0 00	X						0	0	0
Dru Kanuha Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Tyler Massey Director	1 00 0 00	X						0	0	0
Timothy McCormick Director	1 00 0 00	X						0	0	0
Jim McDonough Director	1 00 0 00	X						0	0	0
Michael McGinley Director	1 00 0 00	X						0	0	0
Gary McGrane Director	1 00 0 00	X						0	0	0
Robert McQuade Director	1 00 0 00	X						0	0	0
Carol Moehrle Director	1 00 0 00	X						0	0	0
Harrison Moody Director	1 00 0 00	X						0	0	0
Waymon Mumford Director	1 00 0 00	X						0	0	0
David Nicholson Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Dennis O'Loughlin Director	1 00 0 00	X						0	0	0
J Glenn Jr Osborne Director	1 00 0 00	X						0	0	0
Charles Pearson Director	1 00 0 00	X						0	0	0
Chester Pintarelli Director	1 00 0 00	X						0	0	0
Toni Preckwinkle Director	1 00 0 00	X						0	0	0
David Rabbitt Director	1 00 0 00	X						0	0	0
Randy Ripperger Director	1 00 0 00	X						0	0	0
Grover Robinson Director	1 00 0 00	X						0	0	0
Lesley Robinson Director	1 00 0 00	X						0	0	0
Christopher Rodgers Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Manuel Ruiz Director	1 00 0 00	X						0	0	0
Harvey Ruvin Director	1 00 0 00	X						0	0	0
Charlotte Sandvik Director	1 00 0 00	X						0	0	0
James Schmidt Director	1 00 0 00	X						0	0	0
Christopher Shoff Director	1 00 0 00	X						0	0	0
Steven Singer Director	1 00 0 00	X						0	0	0
Eugene Smith Director	1 00 0 00	X						0	0	0
James Snyder Director	1 00 0 00	X						0	0	0
Shelley Taub Director	1 00 0 00	X						0	0	0
Nancy Thrash Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Jerrie Tipton Director	1 00 0 00	X						0	0	0
Daniel Troy Director	1 00 0 00	X						0	0	0
Grant Veeder Director	1 00 0 00	X						0	0	0
Oscar Villegas Director	1 00 0 00	X						0	0	0
Kenton Ward Director	1 00 0 00	X						0	0	0
Patricia Ward Director	1 00 0 00	X						0	0	0
George Webb Director	1 00 0 00	X						0	0	0
Larry White Director	1 00 0 00	X						0	0	0
Glen Whitley Director	1 00 0 00	X						0	0	0
Mark Whitney Director	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
Debbie Wise Director	1 00 0 00	X						0	0	0
Debbie Wood Director	1 00 0 00	X						0	0	0
James Zwetzig Director	1 00 0 00	X						0	0	0
Matthew Chase Executive Director	33 00 4 50			X				387,512	52,843	61,540
Robert Hagans Chief Financial Officer	33 75 3 75			X				184,275	20,475	0
Deborah Cox Legislative Director	37 50 0 00				X			219,001	0	28,191
Bert Jarreau Chief Innovation Officer	37 50 0 00				X			214,464	0	34,194
Brian Namey Public Affairs Director	35 00 2 50				X			175,284	12,186	35,729
Deborah Stoutamire Human Resource Director	30 00 7 50				X			145,695	36,423	49,703
Daniel Gillison CSI Director	26 50 11 00				X			136,313	58,420	23,314

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	Former			
Paul Beddoe Deputy Legislative Director	37 50 0 00					X		137,038	0	27,981
Shannon Houston-Smack Controller	37 50 0 00					X		125,880	0	36,514
Andrew Goldschmidt Director of Membership	37 50 0 00					X		120,211	0	39,786
Germaine Schaefer Conference Director	37 50 0 00					X		121,951	0	24,293
Anne Powell Applications Manager	37 50 0 00					X		111,480	0	39,763

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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*.

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2016

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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	Employer identification number
NATIONAL ASSOCIATION OF COUNTIES	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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **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)** 2013	**(b)** 2014	**(c)** 2015	**(d)** 2016	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity		(a) Yes	(a) No	(b) 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).

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

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) 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	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

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

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2016

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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
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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)

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

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

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

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

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

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table		
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

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

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

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

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

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

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c)Accumulated depreciation	(d)Book value
1a Land . . .				
b Buildings				
c Leasehold improvements		4,003,312	41,701	3,961,611
d Equipment . . .		246,617	184,254	62,363
e Other . . .		3,776,162	1,188,187	2,587,975
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* . . ▶				6,611,949

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
OBLIGATIONS UNDER CAPITAL LEASE	99,091
DEFERRED COMPENSATION	262,230
DEFERRED RENT	5,944,370
DUE TO AFFILIATES	-1,197,913
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	5,107,778

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

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	19,156,516
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	1,266,570		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	976,758		
e	Add lines **2a** through **2d**			2e	2,243,328
3	Subtract line **2e** from line **1**			3	16,913,188
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	-1,146,646		
c	Add lines **4a** and **4b**			4c	-1,146,646
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	15,766,542

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	17,582,887
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d	1,146,646		
e	Add lines **2a** through **2d**			2e	1,146,646
3	Subtract line **2e** from line **1**			3	16,436,241
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	16,436,241

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
See Additional Data Table	

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

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 53-0190321

Name: NATIONAL ASSOCIATION OF COUNTIES

Supplemental Information

Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	equity in earnings of subsidiary 976,758

Supplemental Information

Return Reference	Explanation
Part XI, Line 4b - Other Adjustments	RENTAL EXPENSE TO PART VIII -1,146,646

Supplemental Information

Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	RENTAL EXPENSE TO PART VIII 1,146,646

Supplemental Information

Return Reference	Explanation
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 RECONCILIATI ON IN PARTS XI AND XII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS NA CO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," 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*.

OMB No 1545-0047
2016
Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

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

Part II Grants and Other Assistance to 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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 4

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 0

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
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Additional Data

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

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NACo Research Foundation 25 Massachusetts Ave Ste 500 Washington, DC 20001	53-0241255	501(c)(3)	2,763,345				OPERATIONS
STATE AND LOCAL LEGAL CENTER 444 N CAPITOL STREET NW WASHINGTON, DC 20001	31-0868827	501(c)(3)	75,000				OPERATIONS

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Generations United Inc 25 E Street NW WASHINGTON, DC 20005	31-1542973	501(c)(3)	10,000				OPERATIONS
Operations Unite Foundation 2292 South Highway 27 SOMERSET, KY 42501	56-2338443	501(c)(3)	5,000				OPERATIONS

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" 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*.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☑ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☑ Health or social club dues or initiation fees ☐ 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	**1b**	Yes	
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?	**2**	Yes	
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 ☑ Compensation committee ☐ Independent compensation consultant ☑ Form 990 of other organizations ☑ Written employment contract ☑ Compensation survey or study ☑ 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?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	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?	**5a**		No
b	Any related organization? If "Yes," on line 5a or 5b, describe in Part III	**5b**		No
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?	**6a**		No
b	Any related organization? If "Yes," on line 6a or 6b, describe in Part III	**6b**		No
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	**7**	Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

For each individual whose compensation must be reported 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
		(i) 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 (i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable 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
1Matthew Chase Executive Director	(i)	344,916	35,200	7,396	30,316	23,839	441,667	0
	(ii)	47,034	4,800	1,009	4,134	3,251	60,228	0
1Robert Hagans Chief Financial Officer	(i)	184,275	0	0	0	0	184,275	0
	(ii)	20,475	0	0	0	0	20,475	0
2Deborah Cox Legislative Director	(i)	200,850	16,000	2,151	28,191	0	247,192	0
	(ii)	0	0	0	0	0	0	0
3Bert Jarreau Chief Innovation Officer	(i)	200,704	0	13,760	22,968	11,226	248,658	0
	(ii)	0	0	0	0	0	0	0
4Brian Namey Public Affairs Director	(i)	162,906	11,220	1,158	22,823	10,583	208,690	0
	(ii)	11,325	780	81	1,587	736	14,509	0
5Deborah Stoutamire Human Resource Director	(i)	115,829	28,000	1,866	19,087	20,675	185,457	0
	(ii)	28,957	7,000	466	4,772	5,169	46,364	0
6Daniel Gillison CSI Director	(i)	133,854	0	2,459	16,320	0	152,633	0
	(ii)	57,366	0	1,054	6,994	0	65,414	0
7Paul Beddoe Deputy Legislative Director	(i)	135,509	0	1,529	16,953	11,028	165,019	0
	(ii)	0	0	0	0	0	0	0
8Shannon Houston-Smack Controller	(i)	119,809	5,000	1,071	15,684	20,830	162,394	0
	(ii)	0	0	0	0	0	0	0
9Andrew Goldschmidt Director of Membership	(i)	104,138	15,559	514	16,082	23,704	159,997	0
	(ii)	0	0	0	0	0	0	0
10Anne Powell Applications Manager	(i)	108,547	2,000	933	14,125	25,638	151,243	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.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

990 Schedule O, Supplemental Information

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 ESTABLIS H SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATI ON, SUBJECT TO THE BOARD'S APPROVAL THE LEADERSHIP COMMITTEE IS COMPOSED OF THE NACO PRES IDENT, THE IMMEDIATE PAST PRESIDENT, THE FIRST VICE PRESIDENT, AND THE SECOND VICE PRESIDE NT ALSO ON THE COMMITTEE ARE FOUR REGIONAL REPRESENTATIVES, WHO HAVE NO VOTING AUTHORITY

990 Schedule O, Supplemental Information

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 accordi ng to the schedule of dues or service fees adopted by the board of directors Separate mem ber categories for organizations or individuals other than counties may be authorized by t he board of directors

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	ACTIVE NACO MEMBERS, AS PREVIOUSLY DEFINED, ELECT BOARD MEMBERS IN CATEGORIES B, C, D, E A ND F, AT THE ANNUAL NACO MEMBER CONFERENCE CATEGORIES B One elected official from each state which has an active member county C Twelve elected officials from active member co unties, one from each of the 12 states having the highest number of votes as certified by the Credentials Committee based upon NACo membership as of 60 days before the first day of the annual conference, provided that such state has either 50 percent of its counties as active member counties or has active member counties representing 50 percent of the state' s population D One elected county official from each state having 100 percent of its cou nties as active members E One elected official from each regional district that has been authorized by the board and approved by the voting members F One director from each aff iliate organization that has been authorized by the board and approved by the voting membe rs The number of directors from category F shall not exceed 25 percent of the total numbe r of directors on the board Each active member county is entitled to at least one vote on every question put before the annual conference or special meetings of the membership Ac tive member counties whose population requires them to pay more than $499 in dues are enti tled to one additional vote for each additional $500 or fraction thereof paid in the year in which the meeting is held Dues paid shall not be more than the amount specified in the approved dues schedule Every fully paid active member shall be allowed to vote Each cou nty shall determine the person or persons (delegates) who will cast the county's vote(s) An elected or appointed county official of a fully paid active member may cast all or any portion of the active member's total authorized vote but no fraction of a whole Any activ e member may but is not required to permit its votes to be cast by its state as a block

990 Schedule O, Supplemental Information

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 counti es of the association at the annual conference

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	THE NACO AUDIT COMMITTEE AND THE EXECUTIVE COMMITTEE, SUBSETS OF THE BOARD OF DIRECTORS, R EVIEW THE DRAFT FORM 990 BEFORE FILING UPON APPROVAL, THE FINAL FORM IS MADE AVAILABLE TO ALL BOARD MEMBERS VIA THE NACO WEBSITE

990 Schedule O, Supplemental Information

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 pol icy, a conflict of interest disclosure statement defined by NACo The Executive Director a nd Chief Financial Officer are also required to sign a conflict of interest disclosre stat ement upon assumption of office and to promptly report an conflict of interest situation t hat may arise while they're in office

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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 o f Interest policy is available to concerned entities such as Board of Directors, officers and employees of NACo and its affiliated organizations Financial statements and Form 990 are available upon request and can also by accessed via Guidestar, a non-profit informatio n database

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, line 9	EQUITY IN EARNINGS OF SUBSIDIARY 976,758

990 Schedule O, Supplemental Information

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

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

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

(a) Name, address, and EIN (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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1)NACo Research FOundation 25 Massachusetts Ave Washington, DC 20001 53-0241255	IMPROVEMENT OF COUNTY GOVERNMENT	DE	501(c)(4)		N/A	Yes	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)NACo Financial Services Corporation 25 Massachussetts Avenue NW Washington, DC 20001 52-1913476	Management Services	DE	N/A	C					No

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

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

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	2,763,345	CASH
(2) nACo Research Foundation	J	582,891	actual expense
(3) nACo Research Foundation	N	1,620,935	Actual expense
(4) NACo Research Foundation	O	1,743,703	actual expense
(5) NACo Research Foundation	R	64,867	CASH
(6) NACo Research Foundation	S	21,000	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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	**No**			**Yes**	**No**		**Yes**	**No**	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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

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

	(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1)	NACo Research Foundation	B	2,763,345	CASH
(1)	nACo Research Foundation	J	582,891	actual expense
(2)	nACo Research Foundation	N	1,620,935	Actual expense
(3)	NACo Research Foundation	O	1,743,703	actual expense
(4)	NACo Research Foundation	R	64,867	CASH
(5)	NACo Research Foundation	S	21,000	CASH