

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2017)

**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 \$ 2,792,214 including grants of \$ 2,792,214 ) (Revenue \$ 0 )

See Additional Data

**4b** (Code ) (Expenses \$ 2,819,851 including grants of \$ 160,000 ) (Revenue \$ 353,534 )

See Additional Data

**4c** (Code ) (Expenses \$ 2,190,853 including grants of \$ 0 ) (Revenue \$ 2,498,281 )

See Additional Data

See Additional Data Table

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 1,679,390 including grants of \$ ) (Revenue \$ 5,361,459 )**4e** Total program service expenses **▶** 9,482,308

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<b>1</b>	No
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .	<b>2</b>	No
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 🗑️ . . . . .	<b>3</b>	No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .	<b>4</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 🗑️ . . . . .	<b>5</b>	Yes
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 🗑️ . . . . .	<b>6</b>	No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🗑️ . . . . .	<b>7</b>	No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 🗑️ . . . . .	<b>8</b>	No
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> 🗑️ . . . . .	<b>9</b>	No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 🗑️ . . . . .	<b>10</b>	No
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 🗑️ . . . . .	<b>11a</b>	Yes
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 🗑️ . . . . .	<b>11b</b>	No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 🗑️ . . . . .	<b>11c</b>	No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 🗑️ . . . . .	<b>11d</b>	No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 🗑️ . . . . .	<b>11e</b>	Yes
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 🗑️ . . . . .	<b>11f</b>	No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 🗑️ . . . . .	<b>12a</b>	No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 🗑️ . . . . .	<b>12b</b>	Yes
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b>	No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	<b>14b</b>	No
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .	<b>15</b>	No
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .	<b>16</b>	No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) . . . . .	<b>17</b>	No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b>	No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b>	No

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	Yes	
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>		No
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	Yes	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>		No
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		No
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II . . . . .</i>		No
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III . . . . .</i>		No
<b>28</b> 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)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		No
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		No
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		No
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		No
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		No
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>	Yes	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	Yes	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		No
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	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
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	37	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	121	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	Yes	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	Yes	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders.	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
<b>c</b>	Enter the amount of reserves on hand.	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
<b>b</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
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b> 125		
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>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 122		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>		No
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	Yes	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>	Yes	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body?	<b>8a</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	Yes	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	<b>9</b>		No

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

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

**Section C. Disclosure**

<b>17</b> List the States with which a copy of this Form 990 is required to be filed▶	
<b>18</b> Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
<b>19</b> Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
<b>20</b> State the name, address, and telephone number of the person who possesses the organization's books and records. ▶ANNA AMSELLE FINANCE DIRECTOR 660 NORTH CAPITOL STREET NO 400 WASHINGTON, DC 20001 (202) 942-4206	

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

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

Form **990** (2017)

[illegible]

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 ▶ 10

## Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
FREEMAN AUDIO-VISUAL AND DECORATING  PO BOX 650036 DALLAS, TX 75265	CONFERENCE AUDIO-VISUAL AND EQUIPMENT	742,560
LEVY PREMIUM FOOD SERVICE PARTNERSHIP  400 NORTH HIGH STREET COLUMBUS, OH 43215	CONFERENCE FOOD AND BEVERAGE SERVICES	338,800
MARRIOTT BUSINESS SERVICES  PO BOX 402642 ATLANTA, GA 30384	CONFERENCE VENUE, ROOMS AND CATERING SER	320,166
AMERICAN OFFICE  300 NORTH CALVERT STREET BALTIMORE, MD 21202	OFFICE FURNITURES AND FURNISHINGS	284,775
CAMERON MITCHELL PREMIER EVENTS  7619 HUNTINGTON PARK DRIVE COLUMBUS, OH 43235	CONFERENCE CLOSING RECEPTION	121,739

<p><b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 5</p>	
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Part VIII

Statement of Revenue

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

Contributions, Gifts, Grants  
and Other Similar Amounts

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

Program Service Revenue

	Business Code				
2a	MEMBERSHIP DUES	900099	5,274,472	5,274,472	
b	MEETINGS	900099	2,113,343	2,113,343	
c	SPONSORSHIP	900099	791,188		791,188
d	PUBLIC LAND TRUST	900099	22,645	22,645	
e	PUBLICATION SALES	511190	11,626	11,626	
f	All other program service revenue				
g	Total. Add lines 2a-2f . . . . . ▶		8,213,274		

Other Revenue

3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		1,188,146		1,188,146
4	Income from investment of tax-exempt bond proceeds ▶				
5	Royalties . . . . . ▶		7,551,901	4,161,942	3,389,959
6a	Gross rents	(i) Real	(ii) Personal		
		649,862			
b	Less rental expenses	1,007,861			
c	Rental income or (loss)	-357,999			
d	Net rental income or (loss) . . . . . ▶		-357,999		-357,999
7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
		18,498,524	660		
b	Less cost or other basis and sales expenses	17,180,499	0		
c	Gain or (loss)	1,318,025	660		
d	Net gain or (loss) . . . . . ▶		1,318,685		1,318,685
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a				
b	Less direct expenses . . . . . b				
c	Net income or (loss) from fundraising events . . ▶				
9a	Gross income from gaming activities See Part IV, line 19 . . . . . a				
b	Less direct expenses . . . . . b				
c	Net income or (loss) from gaming activities . . ▶				
10a	Gross sales of inventory, less returns and allowances . . . . . a				
b	Less cost of goods sold . . . . . b				
c	Net income or (loss) from sales of inventory . . ▶				
	Miscellaneous Revenue	Business Code			
11a	MISCELLANEOUS	900099	225,041		225,041
b	MARKETING FEES	900099	144,442		144,442
c					
d	All other revenue . . . . .				
e	Total. Add lines 11a-11d . . . . . ▶		369,483		
12	Total revenue. See Instructions . . . . . ▶		18,283,490	11,584,028	0
					6,699,462

**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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	2,952,214	2,952,214		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.	1,421,594	482,467	939,127	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.	3,607,994	2,072,488	1,535,506	
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	470,852	232,162	238,690	
<b>9</b> Other employee benefits.	666,779	317,939	348,840	
<b>10</b> Payroll taxes.	354,719	186,000	168,719	
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management.				
<b>b</b> Legal.	64,070	8,593	55,477	
<b>c</b> Accounting.	58,179	1,195	56,984	
<b>d</b> Lobbying.				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees.	92,302	58,008	34,294	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	957,521	286,488	671,033	
<b>12</b> Advertising and promotion.	350,890	222,265	128,625	
<b>13</b> Office expenses.	643,225	216,404	426,821	
<b>14</b> Information technology.	87,531	27,696	59,835	
<b>15</b> Royalties.				
<b>16</b> Occupancy.	1,267,558		1,267,558	
<b>17</b> Travel.	455,089	227,230	227,859	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.	205,155	23,028	182,127	
<b>19</b> Conferences, conventions, and meetings.	2,413,651	1,959,403	454,248	
<b>20</b> Interest.	4,901		4,901	
<b>21</b> Payments to affiliates.				
<b>22</b> Depreciation, depletion, and amortization.	570,076	21,600	548,476	
<b>23</b> Insurance.	71,441	12,549	58,892	
<b>24</b> 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):				
<b>a</b> PURCHASED SERVICES	1,064,413	6,000	1,058,413	
<b>b</b> SUBSCRIPTIONS	153,247	121,267	31,980	
<b>c</b> MISCELLANEOUS	68,914	28,314	40,600	
<b>d</b> PLAQUES, RECOGNITIONS &	54,902	18,998	35,904	
<b>e</b> All other expenses	-1,857,551		-1,857,551	
<b>25</b> Total functional expenses. Add lines 1 through 24e.	16,199,666	9,482,308	6,717,358	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

				(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b>	Cash—non-interest-bearing . . . . .			<b>1</b>	
	<b>2</b>	Savings and temporary cash investments . . . . .		4,752,240	<b>2</b>	10,211,057
	<b>3</b>	Pledges and grants receivable, net . . . . .			<b>3</b>	
	<b>4</b>	Accounts receivable, net . . . . .		5,112,673	<b>4</b>	2,528,029
	<b>5</b>	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			<b>5</b>	
	<b>6</b>	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 . . . . .			<b>6</b>	
	<b>7</b>	Notes and loans receivable, net . . . . .			<b>7</b>	
	<b>8</b>	Inventories for sale or use . . . . .			<b>8</b>	
	<b>9</b>	Prepaid expenses and deferred charges . . . . .		248,965	<b>9</b>	313,595
	<b>10a</b>	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>	8,726,164		
	<b>b</b>	Less: accumulated depreciation . . . . .	<b>10b</b>	1,973,223		
				6,611,949	<b>10c</b>	6,752,941
	<b>11</b>	Investments—publicly traded securities . . . . .		29,713,309	<b>11</b>	32,139,923
	<b>12</b>	Investments—other securities. See Part IV, line 11 . . . . .		1,768,358	<b>12</b>	1,757,386
	<b>13</b>	Investments—program-related. See Part IV, line 11 . . . . .			<b>13</b>	
	<b>14</b>	Intangible assets . . . . .			<b>14</b>	
<b>15</b>	Other assets. See Part IV, line 11 . . . . .		335,032	<b>15</b>	230,961	
<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		48,542,526	<b>16</b>	53,933,892	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .		2,648,008	<b>17</b>	2,440,539
	<b>18</b>	Grants payable . . . . .			<b>18</b>	
	<b>19</b>	Deferred revenue . . . . .		3,648,964	<b>19</b>	3,644,232
	<b>20</b>	Tax-exempt bond liabilities . . . . .			<b>20</b>	
	<b>21</b>	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			<b>21</b>	
	<b>22</b>	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 . . . . .			<b>22</b>	
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .			<b>23</b>	
	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .			<b>24</b>	
	<b>25</b>	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 . . . . .		5,107,778	<b>25</b>	6,617,845
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		11,404,750	<b>26</b>	12,702,616
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	<b>27</b>	Unrestricted net assets . . . . .		37,137,776	<b>27</b>	41,231,276
	<b>28</b>	Temporarily restricted net assets . . . . .			<b>28</b>	
	<b>29</b>	Permanently restricted net assets . . . . .			<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	<b>30</b>	Capital stock or trust principal, or current funds . . . . .			<b>30</b>	
	<b>31</b>	Paid-in or capital surplus, or land, building or equipment fund . . . . .			<b>31</b>	
	<b>32</b>	Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>32</b>	
	<b>33</b>	<b>Total net assets or fund balances</b> . . . . .		37,137,776	<b>33</b>	41,231,276
<b>34</b>	<b>Total liabilities and net assets/fund balances</b> . . . . .		48,542,526	<b>34</b>	53,933,892	

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	18,283,490
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	16,199,666
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	2,083,824
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	37,137,776
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	1,041,631
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	968,045
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	41,231,276

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b> Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</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		

# Additional Data

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

Form 990 (2017)

**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

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**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

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

(Code ) (Expenses \$ 1,430,115 including grants of \$ ) (Revenue \$ 11,626 )

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 \$ 53,640 including grants of \$ ) (Revenue \$ 87,000 )

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



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

(Code ) (Expenses \$ 195,635 including grants of \$ ) (Revenue \$ )

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 \$ 4,583,583 )

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

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)			
(Code	) (Expenses \$	including grants of \$	) (Revenue \$ 679,250 )
MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS MEMBERSHIP SERVICES COSTS CLASSIFIED AS G&A TOTALLED \$2,334,518 IN 2017			

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			
ROY BROOKS ..... PRESIDENT	1 00 ..... 0 00	X		X				4,438	0	0
GREG COX ..... FIRST VICE PRESIDENT	1 00 ..... 0 00	X		X				1,400	0	0
MARY ANN BORGESON ..... SECOND VICE PRESIDENT	1 00 ..... 0 00	X		X				0	0	0
BRYAN DESLOGE ..... IMMEDIATE PAST PRESIDENT	1 00 ..... 0 00	X		X				1,655	0	0
LUIS ALVAREZ ..... DIRECTOR	1 00 ..... 0 00	X						0	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
ELIZABETH ARCHULETA ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOHN AUBREY ..... 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)						(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			
ORRIN BAILEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
RUSHERN BAKER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
PETER BALDACCI ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
AMY BASON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOHN BECKER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
ALISHA BELL ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
WALTER BEYER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
MATTHEW BIERLEIN ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOE BISHOP ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
CINDY BOBBITT ..... 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)						(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			
RUBY BRABO ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
BLAIR BRADY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOEL BRIGGS ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
TIMOTHY BROWN ..... 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
BRADLEY CARLYON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
KEITH CARSON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
TONI CARTER ..... 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)						(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			
J D CLARK ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
GEORGE COLE ..... 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
EDDIE DIXON ..... 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
GEORGE DUNLAP ..... 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)						(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			
LENNY ELIASON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
RODNEY ELLIS ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
BRANDON ELLISON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOY ESPARGEN ..... 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
KERRY GIBSON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
W LAWRENCE GIVENS ..... 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)						(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			
JIM GOLGART ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
GREGG GOSLIN ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
SHARON MIDDLETOWN GREEN ..... 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 HARTWICK ..... 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
G RIKI HOKAMA ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
STEPHEN HOLT ..... 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)						(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			
MELVYN HOUSER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
B RAY JEFFERS ..... 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
DRU KANUHA ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
JOHN KING ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
EUGENE KINLOW ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
MARILYN KIRKPATRICK ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
EDWARD LABRADOR ..... 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)						(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			
CHIP LAMARCA ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
CHRISTIAN LEINBACH ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
LORI LETZRING ..... 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
WARREN MACKEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
RICHARD MALM ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
TYLER MASSEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
TIMOTHY MCCORMICK ..... 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)						(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			
JIM MCDONOUGH ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
MICHAEL MCGINLEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
DEBBIE MCGINNIS ..... 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
GARY MOORE ..... 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
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

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			
VIVIAN PARSONS ..... 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
ROBERT POST ..... 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
JEFF RADER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
RANDY RIPPERGER ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
CHRISTOPHER RODGERS ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
MANUEL RUIZ ..... 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)						(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			
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
ROBERT SHEEHAN ..... 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
BILL THOMPSON ..... 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 (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			
JERRIE TIPTON ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
THOMAS TOMBARELLO ..... 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
CHARLES WEED ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
GLORIA WHISENHUNT ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
LARRY WHITE ..... 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)						(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			
GLEN WHITLEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
MARK WHITNEY ..... DIRECTOR	1 00 ..... 0 00	X						0	0	0
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 75 ..... 3 75			X				432,306	48,034	65,807
ROBERT HAGANS ..... CHIEF FINANCIAL OFFICER	33 75 ..... 3 75			X				67,500	7,500	0
ALICIA DORSEY ..... FINANCE DIRECTOR	33 75 ..... 3 75			X				157,167	17,463	42,767
DEBORAH COX ..... LEGISLATIVE DIRECTOR	37 50 ..... 0 00				X			229,065	0	31,083
BRIAN NAMEY ..... PUBLIC AFFAIRS DIRECTOR	33 75 ..... 3 75				X			185,976	20,664	40,381

**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			
DEBORAH STOUTAMIRE ..... HUMAN RESOURCE DIRECTOR	30 00 ..... 7 50				X			144,280	36,071	50,197
LINDA LANGSTON ..... DIRECTOR OF STRATEGIC RELATIONS	37 50 ..... 0 00					X		139,123	0	43,909
SHANNON HOUSTON-SMACK ..... CONTROLLER	37 50 ..... 0 00					X		128,842	0	36,873
JEFFREY MORNINGSTAR ..... CHIEF INFORMATION OFFICER	37 50 ..... 0 00					X		129,293	0	27,908
HADI SEDIGH ..... ASSOCIATE LEGISLATIVE DIRECTOR	37 50 ..... 0 00					X		126,907	0	25,469
ANDREW GOLDSCHMIDT ..... DIRECTOR OF MEMBERSHIP	37 50 ..... 0 00					X		114,784	0	37,888



**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

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

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

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

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

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

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

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

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

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")	
2	Political campaign activity expenditures (see instructions)	▶ \$
3	Volunteer hours for political campaign activities (see instructions)	

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
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

**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)	<b>(a)</b> 2014	<b>(b)</b> 2015	<b>(c)</b> 2016	<b>(d)</b> 2017	<b>(e)</b> Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

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

		(a)		(b)
		Yes	No	Amount
<b>1</b>	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			
<b>a</b>	Volunteers?			
<b>b</b>	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b>	Media advertisements?			
<b>d</b>	Mailings to members, legislators, or the public?			
<b>e</b>	Publications, or published or broadcast statements?			
<b>f</b>	Grants to other organizations for lobbying purposes?			
<b>g</b>	Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b>	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b>	Other activities?			
<b>j</b>	Total. Add lines 1c through 1i			
<b>2a</b>	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b>	If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b>	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b>	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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b> Yes	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	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."**

<b>1</b>	Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b>	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b>	Current year	<b>2a</b>	
<b>b</b>	Carryover from last year	<b>2b</b>	
<b>c</b>	Total	<b>2c</b>	
<b>3</b>	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b>	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?	<b>4</b>	
<b>5</b>	Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**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](http://www.irs.gov/form990).

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number  
53-0190321

Part I

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

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

2a

2b

2c

2d

Held at the End of the Year

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

► \$

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

Cat No 52283D

Schedule D (Form 990) 2017

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

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

(i)

unrelated organizations

(ii)

related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
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	4,606,308	330,308	4,276,000
d	Equipment	298,473	201,754	96,719
e	Other	3,821,383	1,441,161	2,380,222
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				6,752,941

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
OBLIGATIONS UNDER CAPITAL LEASE	101,002
DEFERRED COMPENSATION	167,993
DEFERRED RENT	8,514,601
DUE TO AFFILIATES	-2,165,751
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶	6,617,845

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	21,301,027
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	1,041,631
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	968,045
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	2,009,676
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	19,291,351
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	-1,007,861
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-1,007,861
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	18,283,490

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	17,207,527
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	1,007,861
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,007,861
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	16,199,666
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	16,199,666

**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 968,045

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	RENTAL EXPENSE TO PART VIII -1,007,861

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSE TO PART VIII 1,007,861

## 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 RECONCILIATION IN PARTS XI AND XII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS NACO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493212013038

Schedule I  
(Form 990)

Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States  
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2017**  
Open to Public  
Inspection

Department of the  
Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number  
53-0190321

Part I

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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

**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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash 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 660 NORTH CAPITOL STREET NW WASHINGTON, DC 20001	53-0241255	501(C)(3)	2,791,464				OPERATIONS
OPERATIONS UNITE FOUNDATION 2292 SOUTH HIGHWAY 27 SOMERSET, KY 42501	56-2338443	501(C)(3)	5,000				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
AMERICANS AGAINST DOUBLE TAXATION 660 NORTH CAPITOL STREET NW WASHINGTON, DC 20001	82-3063357	501(C)(4)	150,000				OPERATIONS
WESTERN GOVERNOR'S ASSOCIATION 1600 BROADWAY SUITE 1700 DENVER, CO 80202	84-0747227	170(B)(1)(A)(V)	5,000				OPERATIONS



**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
**▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
**▶ Attach to Form 990.**  
**▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

**Part I Questions Regarding Compensation**

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

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

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

**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.

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

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

**a** Receive a severance payment or change-of-control payment?

**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?

**4c** No

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

**Only 501(c)(3), 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?

**5b** No

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

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

**a** The organization?

**6a** No

**b** Any related organization?

**6b** No

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

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed 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 accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**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**

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.

See Additional Data Table

[illegible]

**Part III Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 1A	COMPANION TRAVEL IS PAID FOR THE PRESIDENT AND FOR THE EXECUTIVE DIRECTOR AS PART OF THE COSTS RELATED TO THEIR TRAVEL EXPENSES WHILE ON OFFICIAL BUSINESS REPRESENTING NACO. THESE AMOUNTS ARE REPORTED AS INCOME ON FORMS W-2 AND 1099, AS REQUIRED. NACO ALSO PAYS FOR AIRLINE CLUB MEMBERSHIPS FOR THE EXECUTIVE DIRECTOR AND ELECTED OFFICERS, FEES ARE SHOWN ON W-2 OR 1099, RESPECTIVELY. MEMBERSHIP DUES IN A LOCAL SOCIAL CLUB ARE PAID BY NACO FOR THE USE OF NUMEROUS NACO EMPLOYEES, AND ARE CONSIDERED ONE OF THE COSTS OF NETWORKING AND EXPANDING BUSINESS RELATIONSHIPS FOR NACO.
PART I, LINE 7	THE NACO EXECUTIVE DIRECTOR HAS AN ANNUAL BONUS OPTION, WHICH IS TO BE BASED ON THE PERFORMANCE OBJECTIVES DETERMINED ANNUALLY BY THE NACO OFFICERS. THE OFFICERS WILL EVALUATE HIS PERFORMANCE EACH MAY AND DETERMINE HIS ANNUAL INCREASE AND THEN BONUS AMOUNT. ADDITIONALLY, DURING EMPLOYEE PERFORMANCE REVIEWS, SUPERVISORS CAN RECOMMEND THAT EMPLOYEES RECEIVE ABOVE STANDARD MERIT INCREASES AND/OR PERFORMANCE BONUSES. THOSE RECOMMENDATIONS MUST INCLUDE SPECIFIC JUSTIFICATION AND ARE SUBJECT TO REVIEW BY THE HR DIRECTOR AND ULTIMATELY THE EXECUTIVE DIRECTOR. THE BOARD DOES NOT APPROVE INDIVIDUAL GOALS OR BONUSES, WITH THE EXCEPTION OF THE EXECUTIVE DIRECTOR. HOWEVER, THE BOARD DOES APPROVE NACO'S STRATEGIC GOALS AND INITIATIVES, WHICH ARE THE BASIS FOR THE INDIVIDUAL BONUSES.

Additional Data

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1MATTHEW CHASE EXECUTIVE DIRECTOR	(i)	382,676	45,000	4,630	31,590	27,636	491,532	0
	(ii)	42,520	5,000	514	3,510	3,071	54,615	0
1ALICIA DORSEY FINANCE DIRECTOR	(i)	156,846	0	321	20,530	17,960	195,657	0
	(ii)	17,427	0	36	2,281	1,996	21,740	0
2DEBORAH COX LEGISLATIVE DIRECTOR	(i)	206,875	20,000	2,190	29,493	1,590	260,148	0
	(ii)	0	0	0	0	0	0	0
3BRIAN NAMEY PUBLIC AFFAIRS DIRECTOR	(i)	174,026	9,000	2,950	24,001	12,342	222,319	0
	(ii)	19,336	1,000	328	2,667	1,371	24,702	0
4DEBORAH STOUTAMIRE HUMAN RESOURCE DIRECTOR	(i)	134,362	8,000	1,918	18,878	21,280	184,438	0
	(ii)	33,591	2,000	480	4,719	5,320	46,110	0
5LINDA LANGSTON DIRECTOR OF STRATEGIC RELATIONS	(i)	133,830	3,500	1,793	18,463	25,446	183,032	0
	(ii)	0	0	0	0	0	0	0
6SHANNON HOUSTON-SMACK CONTROLLER	(i)	124,233	3,500	1,109	15,716	21,157	165,715	0
	(ii)	0	0	0	0	0	0	0
7JEFFREY MORNINGSTAR CHIEF INFORMATION OFFICER	(i)	119,968	7,500	1,825	16,497	11,411	157,201	0
	(ii)	0	0	0	0	0	0	0
8HADI SEDIGH ASSOCIATE LEGISLATIVE DIRECTOR	(i)	120,677	5,000	1,230	16,336	9,133	152,376	0
	(ii)	0	0	0	0	0	0	0
9ANDREW GOLDSCHMIDTH DIRECTOR OF MEMBERSHIP	(i)	96,932	17,429	423	14,758	23,130	152,672	0
	(ii)	0	0	0	0	0	0	0

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL ASSOCIATION OF COUNTIES

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

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

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

# 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 COUNTIES 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, REVIEW 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 POLICY, A CONFLICT OF INTEREST DISCLOSURE STATEMENT DEFINED BY NACO THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER ARE ALSO REQUIRED TO SIGN A CONFLICT OF INTEREST DISCLOSURE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT 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 NACCO) 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 OF INTEREST POLICY IS AVAILABLE TO CONCERNED ENTITIES SUCH AS BOARD OF DIRECTORS, OFFICERS AND EMPLOYEES OF NACO AND ITS AFFILIATED ORGANIZATIONS FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE UPON REQUEST AND CAN ALSO BY ACCESSED VIA GUIDESTAR, A NON-PROFIT INFORMATION DATABASE

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART XI, LINE 9	EQUITY IN EARNINGS OF SUBSIDIARY 968,045

**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](http://www.irs.gov/form990).

OMB No 1545-0047

2017

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 660 NORTH CAPITOL STREET STE 400  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) Disproportionate 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
<b>(1)</b> NACO FINANCIAL SERVICES CORPORATION 660 NORTH CAPITOL STREET STE 400 WASHINGTON, DC 20001 52-1913476	MANAGEMENT SERVICES	DE	N/A	C	2,354,800	2,216,968	100.000 %	Yes	



**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b> Yes	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	No
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b> Yes	
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b> Yes	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b> Yes	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	No
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b> Yes	
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)NACO RESEARCH FOUNDATION	B	2,781,464	CASH
(2)NACO RESEARCH FOUNDATION	J	579,321	RECORDED EXPENSE
(3)NACO RESEARCH FOUNDATION	N	1,697,192	RECORDED EXPENSE
(4)NACO RESEARCH FOUNDATION	O	1,924,371	RECORDED EXPENSE
(5)NACO RESEARCH FOUNDATION	R	231,397	RECORDED EXPENSE

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

[illegible]

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

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