

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

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

C Name of organization
NATIONAL ASSOCIATION OF COUNTIES
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
660 NORTH CAPITOL STREET NO 400
City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20001

D Employer identification number
53-0190321

E Telephone number
(202) 942-4206

G Gross receipts \$ 36,471,850

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

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)

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

J Website: WWW NACO ORG

H(c) Group exemption number ▶

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1946

M State of legal domicile DE

Part I Summary

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

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

3 Number of voting members of the governing body (Part VI, line 1a)	125
4 Number of independent voting members of the governing body (Part VI, line 1b)	122
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	121
6 Total number of volunteers (estimate if necessary)	2,020
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	31,032	0
9 Program service revenue (Part VIII, line 2g)	8,481,650	8,213,274
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	655,799	2,506,831
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,598,061	7,563,385
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,766,542	18,283,490

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,853,545	2,952,214
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,329,498	6,521,938
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,253,198	6,725,514
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	16,436,241	16,199,666
19 Revenue less expenses Subtract line 18 from line 12	-669,699	2,083,824

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	48,542,526	53,933,892
21 Total liabilities (Part X, line 26)	11,404,750	12,702,616
22 Net assets or fund balances Subtract line 21 from line 20	37,137,776	41,231,276

Part II Signature Block

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

Sign Here
Signature of officer: ANNA AMSELLE FINANCE DIRECTOR
Date: 2018-07-31

Paid Preparer Use Only
Print/Type preparer's name: DEBORAH G KOSNETT
Preparer's signature: DEBORAH G KOSNETT
Date: 2018-07-31
Check if self-employed
PTIN: P00290720
Firm's name: TATE AND TRYON
Firm's EIN: 52-1855942
Firm's address: 2021 L STREET NW SUITE 400 WASHINGTON, DC 20036
Phone no: (202) 293-2200

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
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		No
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> 🗑️		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> 🗑️	Yes	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 🗑️		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🗑️		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 🗑️		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 🗑️		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 🗑️		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 🗑️	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 🗑️		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 🗑️		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 🗑️		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 🗑️	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 🗑️		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 🗑️		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 🗑️	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 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	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and other IRS filings.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (125), 1b (122), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17, 18, 19, 20.

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	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				
		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				
		18,498,524	(ii) Other	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

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

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	4,752,240	2	10,211,057
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,112,673	4	2,528,029
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	248,965	9	313,595
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	8,726,164		
	b Less accumulated depreciation	1,973,223		
	11 Investments—publicly traded securities	29,713,309	11	32,139,923
	12 Investments—other securities See Part IV, line 11	1,768,358	12	1,757,386
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	335,032	15	230,961
16 Total assets. Add lines 1 through 15 (must equal line 34)	48,542,526	16	53,933,892	
Liabilities	17 Accounts payable and accrued expenses	2,648,008	17	2,440,539
	18 Grants payable		18	
	19 Deferred revenue	3,648,964	19	3,644,232
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	5,107,778	25	6,617,845
	26 Total liabilities. Add lines 17 through 25	11,404,750	26	12,702,616
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	37,137,776	27	41,231,276
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	37,137,776	33	41,231,276
	34 Total liabilities and net assets/fund balances	48,542,526	34	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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	18,283,490
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,199,666
3	Revenue less expenses Subtract line 2 from line 1	3	2,083,824
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	37,137,776
5	Net unrealized gains (losses) on investments	5	1,041,631
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	968,045
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	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
<p>1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____</p> <p>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O</p>		
<p>2a Were the organization's financial statements compiled or reviewed by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>		No
<p>b Were the organization's financial statements audited by an independent accountant?</p> <p>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</p> <p><input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis</p>	Yes	
<p>c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?</p> <p>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</p>	Yes	
<p>3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</p>		No
<p>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</p>		

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

Form 990, Part III, Line 4c:

CONFERENCES AND MEETINGS - NACO HOLDS THREE MAJOR CONFERENCES EACH YEAR LEGISLATIVE, ANNUAL, AND WESTERN INTERSTATE REGION CONFERENCES AND MEETINGS AFFORD COUNTY OFFICIALS THE OPPORTUNITY TO LEARN AND GATHER INFORMATION TO HELP IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF THEIR COUNTY'S OPERATIONS AND PROGRAMS

Form 990, Part 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 LUGOOD 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.

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.

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

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

- Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- a Was a correction made? Yes No
- b If "Yes," describe in Part IV

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

- Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- Did the filing organization file **Form 1120-POL** for this year? Yes No
- 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-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

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

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

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047
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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 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 | Yes | No |
| 3a(i) | | |
| (ii) related organizations | Yes | No |
| 3a(ii) | | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | Yes | No |
| 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.

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

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

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	

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

Schedule I (Form 990)

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

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

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...
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

Table with 8 columns: (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. Rows 1-12.

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

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.**

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 Questions Regarding Compensation

	Yes	No								
<p>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</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<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)		
<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)									
<p>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</p>	1b Yes									
<p>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?</p>	2 Yes									
<p>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</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<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				
<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									
<p>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</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>	4a Yes									
	4b Yes									
	4c	No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III</p>	5a	No								
	5b	No								
<p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III</p>	6a	No								
	6b	No								
<p>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</p>	7 Yes									
<p>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</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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
6 SHANNON 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)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	<p>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</p>

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 ACCORDING TO THE SCHEDULE OF DUES OR SERVICE FEES ADOPTED BY THE BOARD OF DIRECTORS SEPARATE MEMBER CATEGORIES FOR ORGANIZATIONS OR INDIVIDUALS OTHER THAN COUNTIES MAY BE AUTHORIZED BY THE BOARD OF DIRECTORS

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)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

- ▶ 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.

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
(1) 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

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		No
b	Gift, grant, or capital contribution to related organization(s)	Yes	
c	Gift, grant, or capital contribution from related organization(s)		No
d	Loans or loan guarantees to or for related organization(s)		No
e	Loans or loan guarantees by related organization(s)		No
f	Dividends from related organization(s)		No
g	Sale of assets to related organization(s)		No
h	Purchase of assets from related organization(s)		No
i	Exchange of assets with related organization(s)		No
j	Lease of facilities, equipment, or other assets to related organization(s)	Yes	
k	Lease of facilities, equipment, or other assets from related organization(s)		No
l	Performance of services or membership or fundraising solicitations for related organization(s)		No
m	Performance of services or membership or fundraising solicitations by related organization(s)		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o	Sharing of paid employees with related organization(s)	Yes	
p	Reimbursement paid to related organization(s) for expenses		No
q	Reimbursement paid by related organization(s) for expenses		No
r	Other transfer of cash or property to related organization(s)	Yes	
s	Other transfer of cash or property from related organization(s)		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

Part VII **Supplemental Information**

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