

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-0047

## 2019

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.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

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Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning JUL 1, 2019 and ending JUN 30, 2020

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

**C** Name of organization  
**PENNSYLVANIA ASSOCIATION OF COUNCIL OF TRUSTEES**  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**2986 NORTH 2ND STREET**  
 City or town, state or province, country, and ZIP or foreign postal code  
**HARRISBURG, PA 17110** *04*

**D** Employer identification number  
**25-1738085**

**E** Telephone number  
**717-720-4125**

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**I** Website: ▶ **WWW.PASSHE.EDU/PACT/PAGES/DEFAULT.ASPX**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 4 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **49,023.**

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21															
Revenue	1	Contributions, gifts, grants, and similar amounts received																																										
	2	Program service revenue including government fees and contracts																																										
	3	Membership dues and assessments																																										
	4	Investment income																																										
	5a	Gross amount from sale of assets other than inventory																																										
	b	Less: cost or other basis and sales expenses																																										
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																																										
	6	Gaming and fundraising events																																										
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																																										
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																																										
c	Less: direct expenses from gaming and fundraising events																																											
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																																											
7a	Gross sales of inventory, less returns and allowances																																											
b	Less: cost of goods sold																																											
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																																											
8	Other revenue (describe in Schedule O)																																											
9	<b>Total revenue</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																																											
Expenses	10	Grants and similar amounts paid (list in Schedule O)																																										
	11	Benefits paid to or for members																																										
	12	Salaries, other compensation, and employee benefits																																										
	13	Professional fees and other payments to independent contractors																																										
	14	Occupancy, rent, utilities, and maintenance																																										
	15	Printing, publications, postage, and shipping																																										
	16	Other expenses (describe in Schedule O)																																										
17	<b>Total expenses.</b> Add lines 10 through 16																																											
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)																																										
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																																										
	20	Other changes in net assets or fund balances (explain in Schedule O)																																										
	21	<b>Total net assets or fund balances at end of year.</b> Combine lines 18 through 20																																										

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2019)

SCANNED DEC 28 2021

RECEIVED  
JAN 11 2021  
SEE SCHEDULE O  
ODDEN, UT

98 7

**PENNSYLVANIA ASSOCIATION OF COUNCIL  
OF TRUSTEES**

Form 990-EZ (2019)

25-1738085

Page 2

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	202,129.	22	235,353.
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	202,129.	25	235,353.
26 Total liabilities (describe in Schedule O)	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	202,129.	27	235,353.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 <b>SEE SCHEDULE O</b>			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a		12,134.
29			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a		
30			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a		
31 Other program services (describe in Schedule O)			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a		
32 Total program service expenses (add lines 28a through 31a)	32		12,134.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JEFFREY SMITH PRESIDENT	10.00	0.	0.	0.
JOHN WABBY 1ST VICE PRESIDENT	4.00	0.	0.	0.
MILISSA BAUER 2ND VICE PRESIDENT	2.00	0.	0.	0.
KAREN RUSSELL TREASURER	5.00	0.	0.	0.
MARY COPLOFF SECRETARY	2.00	0.	0.	0.
ED EDWARDS BOARD MEMBER	1.00	0.	0.	0.
STEPHEN DEFRANK BOARD MEMBER	1.00	0.	0.	0.
RICH FRERICHS BOARD MEMBER	1.00	0.	0.	0.
MARCUS LINGENFELTER BOARD MEMBER	1.00	0.	0.	0.
L. MICHAEL ROSS BOARD MEMBER	1.00	0.	0.	0.
KATHY PAPE BOARD MEMBER	1.00	0.	0.	0.
NATHAN SPADE BOARD MEMBER	1.00	0.	0.	0.

**PENNSYLVANIA ASSOCIATION OF COUNCIL  
OF TRUSTEES**

Form 990-EZ (2019)

25-1738085

Page 3

**Part V** **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch O to respond to any question in this Part V

		Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O			<b>X</b>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	<b>X</b>		
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?			<b>X</b>
<b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		<b>N/A</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III			<b>X</b>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N			<b>X</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions	▶ <b>37a</b>   _____   <b>0.</b>		
<b>b</b> Did the organization file Form 1120-POL for this year?			<b>X</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?			<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved	<b>38b</b>   _____   <b>N/A</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:			
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39a</b>   _____   <b>N/A</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>   _____   <b>N/A</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <b>N/A</b> , section 4912 ▶ <b>N/A</b> ; section 4955 ▶ <b>N/A</b>			
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I			<b>X</b>
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ _____   <b>0.</b>		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	▶ _____   <b>0.</b>		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T			<b>X</b>
<b>41</b> List the states with which a copy of this return is filed ▶ <b>NONE</b>			
<b>42a</b> The organization's books are in care of ▶ <b>PA STATE SYSTEM OF HIGHER ED</b> Telephone no ▶ <b>717-720-4125</b> Located at ▶ <b>2986 N. 2ND STREET, HARRISBURG, PA</b> ZIP + 4 ▶ <b>17110-1201</b>			
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		<b>Yes</b>	<b>No</b>
	<b>42b</b>		<b>X</b>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ _____			<b>X</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	▶ <b>43</b>   _____   <b>N/A</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ			<b>X</b>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ			<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?			<b>X</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?			<b>X</b>
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ See instructions			

Form 990-EZ (2019)

**PENNSYLVANIA ASSOCIATION OF COUNCIL  
OF TRUSTEES**

Form 990-EZ (2019)

25-1738085 Page 4

<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
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**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51  
Check if the organization used Schedule O to respond to any question in this Part VI

<b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47	<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		<input type="checkbox"/>		<input type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	49a		<input type="checkbox"/>		<input type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization?	49b		<input type="checkbox"/>		<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

**f** Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A  Yes  No

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.

<b>Sign Here</b>	Signature of officer: <i>Karen Russell</i> Type or print name and title: <i>Karen Russell, Treasurer</i>	Date: <i>11/10/20</i>
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>SCOTT CHRIST</b>	Preparer's signature <b>SCOTT CHRIST</b>	Date <b>10/16/20</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00641925</b>
	Firm's name ▶ <b>TROUT CPA</b>			Firm's EIN ▶ <b>23-1551315</b>	
	Firm's address ▶ <b>1705 OREGON PIKE LANCASTER, PA 17601</b>			Phone no. <b>717-569-2900</b>	

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

PENNSYLVANIA ASSOCIATION OF COUNCIL  
OF TRUSTEES

Employer identification number  
25-1738085

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST INCOME	23.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
MEETING EXPENSES	12,134.
OFFICE SUPPLIES	1,556.
BANK CHARGES	9.
TOTAL TO FORM 990-EZ, LINE 16	13,699.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO EDUCATE TRUSTEES ON  
 NATIONAL TRENDS IN HIGHER EDUCATION, TO APPRISE TRUSTEES OF ISSUES  
 FACING THE STATE SYSTEM AND ESTABLISH A NETWORK OF TRUSTEES TO CONVEY  
 TRUSTEES' VIEWS TO THE CHANCELLOR AND BOARD OF GOVERNORS, TO PROVIDE  
 PROFESSIONAL DEVELOPMENT OPPORTUNITIES TO TRUSTEES IN ORDER TO ENHANCE  
 THEIR SERVICE TO THE STATE SYSTEM, AND TO INFORM AND UPDATE TRUSTEES  
 ABOUT ACADEMIC PROGRAMS AND ADMINISTRATIVE POLICIES OF THE 14 STATE  
 SYSTEM UNIVERSITIES.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

THE ASSOCIATION SPONSORED ONE CONFERENCE AND A PLANNING  
 MEETING DURING THE YEAR. THESE CONFERENCES PROVIDED AN  
 OPPORTUNITY FOR THE TRUSTEES FROM ALL OF THE 14  
 PENNSYLVANIA STATE UNIVERSITIES TO GATHER TO EXCHANGE IDEAS, ATTEND  
 WORKSHOPS AND HEAR SPEAKERS TALK ABOUT THE MISSION OF PROVIDING HIGHER

Name of the organization PENNSYLVANIA ASSOCIATION OF COUNCIL  
OF TRUSTEES

Employer identification number  
25-1738085

EDUCATION, AND TO DISCUSS COMMON ISSUES THAT CONFRONT THEM IN THEIR  
ROLES AS TRUSTEES.

Lined area for providing details about the organization's education and trustee roles.

