COMMITTEE ON NATURAL RESOURCES
113th Congress Disclosure Form
As required by and provided for in House Rule XI, clause 2(g) and
the Rules of the Committee on Natural Resources

Legislative hearing on **H.R. 596 (Gosar),***"Public Lands Renewable Energy Development Act of 2013",* **H.R. 1363 (Labrador),**. *"Exploring for Geothermal Energy on Federal Lands Act";* and **H.R. 2004 (Simpson),** **"***Geothermal Production Expansion Act of 2013"* / July 29, 2014

For Individuals:

1. Name:

2. Address:

3. Email Address:

4. Phone Number:

* * * * *

For Witnesses Representing Organizations:

1. Name: Donald L. "D.L." Wilson

2. Name of Organization(s) You are Representing at the Hearing:
   i. La Paz County, Arizona
   ii. National Association of Counties (NACo)

3. Business Address:

4. Business Email Address:

5. Business Phone Number:

For all Witnesses

Name/Organization: Donald L. "D.L." Wilson, La Paz County, Arizona
Title/Date of Hearing: Legislative hearing on **H.R. 596 (Gosar),** *"Public Lands Renewable Energy Development Act of 2013",* **H.R. 1363 (Labrador),.** *"Exploring for Geothermal Energy on Federal Lands Act";* and **H.R. 2004 (Simpson), "***Geothermal Production Expansion Act of 2013"* / July 29, 2014

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

University of Redlands, BA degree in Business Management, 1980

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

La Paz County Supervisor, Chairman of the Board of Supervisors
Arizona Commerce Authority, Rural Business Development Advisory Council, Member
Arizona Association for Economic Development, Member
QuadStates Local Government Authority, Member

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

Arizona Public Service Company (Electric Utility), Retired 2010, 20+ years as Parker Area Manager
La Paz Economic Development Corporation, former Board Chairman, former President/CEO, currently Board Treasurer

d. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and /or other agencies invited)* that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

NONE

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

NONE

f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

NONE

g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

Witnesses Representing Organizations

Name/Organization: Donald L. "D.L." Wilson, La Paz County, Arizona / National Association of Counties
Title/Date of Hearing: Legislative hearing on **H.R. 596 (Gosar),** *"Public Lands Renewable Energy Development Act of 2013",* **H.R. 1363 (Labrador),**. *"Exploring for Geothermal Energy on Federal Lands Act";* and **H.R. 2004 (Simpson), "***Geothermal Production Expansion Act of 2013" /* July 29, 2014

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.
None

i. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and /or other agencies invited)* that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).
No grants or contracts were received by NACo or it's supporting foundation; however, the Dept. of Interior was the cognizant agency for Federal grants awarded to the NACo Research Foundation.

j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).
None

k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.
None

l. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).
PDF's attached for years 2011, 2012 and 2013
Attached

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

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial 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): 25 MASSACHUSETTS AVENUE, N.W. — Room/suite: 500

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

D Employer identification number: 53-0190321

E Telephone number: (202) 942-4206

G Gross receipts $ 16,900,963.

F Name and address of principal officer: MATTHEW CHASE
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW.NACO.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

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

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	125
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	125
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	100
6	Total number of volunteers (estimate if necessary)	6	1279
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

COPY FOR PUBLIC INSPECTION

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0.	0.
	9	Program service revenue (Part VIII, line 2g)	7,970,801.	8,125,396.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	518,893.	714,928.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,636,655.	5,632,313.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,126,349.	14,472,637.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,700,000.	2,828,397.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,875,275.	5,190,587.
	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)	5,358,583.	5,034,520.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,933,858.	13,053,504.
	19	Revenue less expenses. Subtract line 18 from line 12	192,491.	1,419,133.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	37,751,601.	39,704,581.
	21	Total liabilities (Part X, line 26)	7,296,833.	5,624,335.
	22	Net assets or fund balances. Subtract line 21 from line 20	30,454,768.	34,080,246.

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 — Date 7/17/14

▶ DAVID KEEN, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DEBORAH G. KOSNETT	Deborah G Kosnett	7/17/14		P00290720

Firm's name ▶ TATE AND TRYON — Firm's EIN ▶ 52-1855942

Firm's address ▶ 2021 L STREET, NW SUITE 400
WASHINGTON, DC 20036 — Phone no. (202) 293-2200

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

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 [X] 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 [X] 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 $ 2,744,597. including grants of $ 2,742,097.) (Revenue $)
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.

4b (Code:) (Expenses $ 2,632,251. including grants of $ 86,300.) (Revenue $ 208,853.)
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.

4c (Code:) (Expenses $ 1,906,991. including grants of $) (Revenue $ 2,195,263.)
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.

4d Other program services (Describe in Schedule O.)
(Expenses $ 1,094,885. including grants of $) (Revenue $ 9,543,280.)

4e Total program service expenses ▶ 8,378,724.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	N/A	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	59			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	100			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	X	
7	**Organizations that may receive deductible contributions under section 170(c).** N/A					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	N/A	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966? N/A			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders N/A	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? N/A			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 125				
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent 1b 125				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

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

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

DAVID KEEN, CHIEF FINANCIAL OFFICER - (202) 942-4206

25 MASSACHUSETTS AVE, NW, STE. 500, WASHINGTON, DC 20001

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) ALLAN ANGEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(2) ELIZABETH ARCHULETA BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(3) BROWNYN ASPLUND-WALSH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(4) ORRIN BAILEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(5) PETER BALDACCI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(6) LU BARRON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(7) STANLEY BATEMON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(8) JOHN BECKER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(9) LARRY BLACKSTAD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(10) HAROLD L. BLATTIE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(11) CINDY BOBBITT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(12) MARY ANN BORGESON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(13) ROY BROOKS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(14) JOE BRYAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(15) KEITH CARSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(16) KATIE CASHION BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(17) GREG CASTANO BOARD MEMBER	1.00 1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) STANLEY CHANG BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(19) GEORGE COLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(20) WILLIAM COX BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(21) FRED CROSBY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(22) KENNETH DAHLSTEDT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(23) MARY BETH DAVIDSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(24) DON DAVIS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(25) REID DEMMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(26) BRYAN DESLOGE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								1,810,237.	247,022.	415,792.
d Total (add lines 1b and 1c) ▶								1,810,237.	247,022.	415,792.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 13

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
INVNT, 138 SPRING STREET, FLOOR 4, NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	440,700.
HITT CONTRACTING 2900 FAIRVIEW DRIVE, FALLS CHURCH, VA 22042	OFFICE REDESIGN	251,505.
PRG DENVER 2100 CLAY STREET, DENVER, CO 80211	AV EQUIPMENT	136,758.
CLEARPATH SOLUTIONS, LLC, 2465 CENTREVILLE RD. J17-722, HERNDON, VA 20171	SERVER MAINTENANCE	121,748.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 4

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) WILLIAM DOHERTY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(28) LENNY ELIASON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(29) PHYLLIS ERRICO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(30) BERNARD FAZZINI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(31) RICHARD FORSTER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(32) KEITH GOODWIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(33) GREGG GOSLIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(34) DOUGLAS GRAUPE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(35) LOREN GROSSKOPF BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(36) JANE HAGUE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(37) JAMES HAM BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(38) MARC HAMLIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(39) ROGER HANEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(40) NANCY HANSEN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(41) GEORGE HARTWICK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(42) MELVIN HAYMON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(43) SALLY HEYMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(44) RON HICKMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(45) JANIE HOFFMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(46) STEPHEN HOLT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(47) HELEN HOLTON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(48) GARY HOOSER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(49) RONALD HOUSEMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(50) MELVYN HOUSER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(51) ANTHONY HYDE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(52) GERALD HYLAND BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(53) MIKE JACOBS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(54) MICHAEL JEANES BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(55) RAY JEFFERS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(56) RANDY JOHNSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(57) TIM JOSI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(58) AARON KENNARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(59) WILLIAM KENNEDY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(60) EVELYN KOLBE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(61) DONALD LARSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(62) DAVID LASHER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(63) GARY LEE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(64) CHRISTIAN LEINBACH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(65) MARK LUTTRELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(66) LEE MAY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(67) BEN MCADAMS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(68) TIMOTHY MCCORMICK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(69) JIM MCDONOUGH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(70) TODD MCGEE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(71) MICHAEL MCGINLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(72) EDWARD MICHAEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(73) KAREN MILLER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(74) CAROL MOERHLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(75) HARRISON MOODY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(76) WAYMON MUMFORD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(77) O.D. NETTER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(78) DAVID NICHOLSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(79) PATTY O'CONNOR BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(80) DENNIS O'LOUGHIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(81) GLENN OSBORNE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(82) TONI PAPPAS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(83) DUANE PATRICK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(84) SHELLY PINKELMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(85) CHESTER PINTARELLI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(86) TONI PRECKWINKLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(87) JOHN PRINKI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(88) CHERRYL RAMIREZ BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(89) MEL RAPOZO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(90) RHONE RHONDEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(91) MANUEL RUIZ BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(92) JOHN RUSSELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(93) HARVEY RUVIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(94) DENNIS SANDQUIST BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(95) CHARLOTTE SANDVIK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(96) JOEL SCHELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(97) NANCY SCHOUWEILER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(98) CHARLES SELMON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(99) JUDITH SHIPRACK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(100) HAL SMALLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(101) EUGENE SMITH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(102) JAMES SNYDER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(103) ERWIN SONNENBERG BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(104) ELIZABETH STEFANICS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(105) JERRIE TIPTON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(106) GORDON TOPHAM BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(107) DANIEL TROY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(108) KENNETH ULMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(109) GRANT VEEDER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(110) MICHAEL VICTORINO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(111) BETTY LOU WARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(112) KENTON WARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(113) PATRICIA WARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(114) GEORGE WEBB BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(115) BONNIE WEBER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(116) LARRY WHITE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(117) GLEN WHITLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(118) ARLANDA WILLIAMS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(119) PAUL WILSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(120) NOAH WOODS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(121) JAMES YOUNG BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(122) SALLIE CLARK SECOND VICE PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(123) RIKI HOKAMA FIRST VICE PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(124) LINDA LANGSTON PRESIDENT	1.00 1.00	X		X				4,406.	1,065.	0.
(125) CHRISTOPHER RODGERS IMMEDIATE PAST PRESIDENT	1.00 1.00	X		X				6,783.	0.	0.
(126) MATTHEW CHASE EXECUTIVE DIRECTOR	31.50 6.00			X				280,310.	53,392.	57,536.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(127) DAVID KEEN CHIEF FINANCIAL OFFICER	29.00 8.50			X				141,229.	47,077.	47,913.
(128) DAN GILLISON CSI DIRECTOR	13.00 24.50				X			66,153.	134,311.	26,998.
(129) EDWIN ROSADO LEGISLATIVE DIRECTOR	37.50				X			202,852.	0.	24,698.
(130) BERT JARREAU CHIEF INNOVATION OFFICER	37.50				X			211,046.	0.	35,325.
(131) GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	36.00 1.50				X			163,449.	11,177.	33,912.
(132) DEBORAH COX LEGISLATIVE DIRECTOR	37.50				X			164,371.	0.	22,349.
(133) DEBORAH STOUTAMIRE DIRECTOR OF HUMAN RESOURCES	37.50					X		128,449.	0.	36,260.
(134) KIM ROSADO DIRECTOR OF MEETINGS	37.50					X		110,867.	0.	34,234.
(135) SHANNON HOUSTON-SMACK CONTROLLER	37.50					X		110,867.	0.	34,234.
(136) ROBERT FOGEL SENIOR LEGISLATIVE DIRECTOR	37.50					X		111,555.	0.	31,057.
(137) ANDREW GOLDSCHMIDT DIRECTOR OF MEMBERSHIP	37.50					X		107,900.	0.	31,276.
Total to Part VII, Section A, line 1c								1,810,237.	247,022.	415,792.

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Part VIII Statement of Revenue

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

			(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						
1 a	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				
2 a	MEMBERSHIP DUES	900099	4,904,382.	4,904,382.		
b	MEETINGS	900099	2,110,688.	2,110,688.		
c	SPONSORSHIP	900099	1,078,347.			1,078,347.
d	PUBLIC LAND TRUST	900099	25,753.	25,753.		
e	PUBLICATION SALES	511190	6,226.	6,226.		
f	All other program service revenue					
g	**Total.** Add lines 2a-2f ▶		8,125,396.			
Other Revenue						
3	Investment income (including dividends, interest, and other similar amounts) ▶		482,186.			482,186.
4	Income from investment of tax-exempt bond proceeds ▶					
5	Royalties ▶		5,431,274.	3,822,000.		1,609,274.

		(i) Real	(ii) Personal
6 a	Gross rents	283,041.	
b	Less: rental expenses	283,041.	
c	Rental income or (loss)	0.	

		(A)	(B)	(C)	(D)
6 d	Net rental income or (loss) ▶				

		(i) Securities	(ii) Other
7 a	Gross amount from sales of assets other than inventory	2,378,027.	
b	Less: cost or other basis and sales expenses	2,145,285.	
c	Gain or (loss)	232,742.	

			(A)	(B)	(C)	(D)
7 d	Net gain or (loss) ▶		232,742.			232,742.
8 a	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 ▶					
9 a	Gross income from gaming activities. See Part IV, line 19	a				
b	Less: direct expenses	b				
c	Net income or (loss) from gaming activities ▶					
10 a	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				
11 a	MARKETING FEES	900099	142,059.			142,059.
b	MISCELLANEOUS	900099	58,980.			58,980.
c						
d	All other revenue					
e	**Total.** Add lines 11a-11d ▶		201,039.			
12	**Total revenue.** See instructions. ▶		14,472,637.	10,869,049.	0.	3,603,588.

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 governments and organizations in the United States. See Part IV, line 21	2,828,397.	2,828,397.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,436,699.	930,896.	505,803.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,858,688.	1,301,996.	1,556,692.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	276,978.	167,834.	109,144.	
9 Other employee benefits	344,232.	149,072.	195,160.	
10 Payroll taxes	273,990.	170,253.	103,737.	
11 Fees for services (non-employees):				
a Management				
b Legal	33,026.		33,026.	
c Accounting	60,563.		60,563.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	53,143.		53,143.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	313,886.	135,293.	178,593.	
12 Advertising and promotion	350,991.	224,539.	126,452.	
13 Office expenses	399,721.	193,394.	206,327.	
14 Information technology	56,021.	3,834.	52,187.	
15 Royalties				
16 Occupancy	1,107,449.		1,107,449.	
17 Travel	444,103.	203,831.	240,272.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	158,702.		158,702.	
19 Conferences, conventions, and meetings	2,224,231.	1,879,718.	344,513.	
20 Interest	8,114.		8,114.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	615,468.	93,425.	522,043.	
23 Insurance	58,613.	11,388.	47,225.	
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	959,100.	800.	958,300.	
b SUBSCRIPTIONS	86,744.	52,576.	34,168.	
c MISCELLANEOUS	37,604.	28,858.	8,746.	
d PLAQUES, RECOGNITIONS &	28,562.	2,620.	25,942.	
e All other expenses	-1,961,521.		-1,961,521.	
25 **Total functional expenses.** Add lines 1 through 24e	13,053,504.	8,378,724.	4,674,780.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	8,044,746.	2	5,116,895.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,343,327.	4	2,547,563.
	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 instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	302,859.	9	348,805.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 7,024,339.			
	b	Less: accumulated depreciation — 10b: 5,178,390.	2,038,519.	10c	1,845,949.
	11	Investments - publicly traded securities	22,761,758.	11	27,697,163.
	12	Investments - other securities. See Part IV, line 11	1,676,021.	12	1,649,649.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	584,371.	15	498,557.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	37,751,601.	16	39,704,581.
Liabilities	17	Accounts payable and accrued expenses	2,128,733.	17	1,542,019.
	18	Grants payable		18	
	19	Deferred revenue	3,950,769.	19	3,727,122.
	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	1,217,331.	25	355,194.
	26	**Total liabilities.** Add lines 17 through 25	7,296,833.	26	5,624,335.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	30,454,768.	27	34,080,246.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	30,454,768.	33	34,080,246.
	34	Total liabilities and net assets/fund balances	37,751,601.	34	39,704,581.

Form **990** (2013)

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10-29-13

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,472,637.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,053,504.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,419,133.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	30,454,768.
5	Net unrealized gains (losses) on investments	5	1,832,717.
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	373,628.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	34,080,246.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [X]

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

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.
▶ See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

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2013

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

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

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

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

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

2 Political expenditures ▶ $ ____

3 Volunteer hours ____

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

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

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

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ ____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ ____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $ ____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

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

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

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

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, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to 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.*

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2013
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Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number
53-0190321

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

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

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

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

Part II **Conservation Easements.** Complete if the organization answered "Yes" to 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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

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 Tax 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, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, 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" to 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) Revenues included in 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 Revenues included in 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" to 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	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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 in lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		3,130,410.	1,903,784.	1,226,626.
d Equipment		970,744.	664,565.	306,179.
e Other		2,923,185.	2,610,041.	313,144.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				1,845,949.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to 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" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OBLIGATIONS UNDER CAPITAL LEASE	69,168.
(3) DEFERRED COMPENSATION	428,130.
(4) DEFERRED RENT	1,141,929.
(5) DUE TO AFFILIATES	-1,284,033.
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	355,194.

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 [X]

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	16,962,023.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	1,832,717.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	373,628.		
e	Add lines **2a** through **2d**			2e	2,206,345.
3	Subtract line **2e** from line **1**			3	14,755,678.
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	-283,041.		
c	Add lines **4a** and **4b**			4c	-283,041.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	14,472,637.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	13,336,545.
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	283,041.		
e	Add lines **2a** through **2d**			2e	283,041.
3	Subtract line **2e** from line **1**			3	13,053,504.
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	13,053,504.

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.

PART X, LINE 2:

EXPLANATION: THE ASSOCIATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND THEREFORE, DID NOT IDENTIFY ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS DURING EACH OF THE YEARS ENDED DECEMBER 31, 2013 AND 2012. AT A MINIMUM, THE 2010 THROUGH 2013 TAX YEARS ARE OPEN FOR EXAMINATION BY TAXING AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EQUITY IN EARNINGS OF SUBSIDIARY 373,628.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)*

RENTAL EXPENSE TO PART VIII -283,041.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE TO PART VIII 283,041.

FORM 990, SCHEDULE D, PARTS XI AND XII

EXPLANATION: 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)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NACO RESEARCH FOUNDATION 25 MASSACHUSETTS, AVE STE 500 WASHINGTON, DC 20001	53-0241255	501(C)(3)	2,742,097.	0.			OPERATIONS
STATE AND LOCAL LEGAL CENTER 444 N. CAPITOL STREET, NW WASHINGTON, DC 20001	31-0868827	501(C)(3)	85,000.	0.			OPERATIONS

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

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

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

Schedule I (Form 990) (2013)

332101
10-29-13

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

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

PART I, LINE 2:

EXPLANATION: NACO REQUIRES THAT GRANTS BE MANAGED WITH SOUND FINANCIAL MANAGEMENT POLICIES, ADEQUATE INTERNAL CONTROL SYSTEMS, COST-EFFICIENT PROCUREMENT PROCEDURES, AND DOCUMENTATION OF ALL EXPENDITURES AND PURCHASES. ALL FINANCIAL AND ACCOUNTING RECORDS SHOULD BE AVAILABLE FOR INSPECTION AND SHOULD BE RETAINED BASED ON NACO'S DOCUMENT RETENTION POLICY.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ **Attach to Form 990.** ▶ **See separate instructions.**

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. [ ] First-class or charter travel [X] Travel for companions [ ] Tax indemnification and gross-up payments [ ] Discretionary spending account [ ] Housing allowance or residence for personal use [ ] Payments for business use of personal residence [X] Health or social club dues or initiation fees [ ] Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
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. [X] Compensation committee [ ] Independent compensation consultant [X] Form 990 of other organizations [X] Written employment contract [X] Compensation survey or study [X] Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c		X
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5b		X
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6b		X
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MATTHEW CHASE	(i)	254,947.	24,780.	583.	27,846.	20,484.	328,640.	0.
EXECUTIVE DIRECTOR	(ii)	48,561.	4,720.	111.	5,304.	3,902.	62,598.	0.
(2) DAVID KEEN	(i)	138,587.	2,250.	392.	18,096.	17,839.	177,164.	0.
CHIEF FINANCIAL OFFICER	(ii)	46,196.	750.	131.	6,032.	5,946.	59,055.	0.
(3) DAN GILLISON	(i)	57,749.	7,260.	1,144.	8,451.	458.	75,062.	0.
CSI DIRECTOR	(ii)	117,248.	14,740.	2,323.	17,159.	930.	152,400.	0.
(4) EDWIN ROSADO	(i)	195,840.	0.	7,012.	23,199.	1,499.	227,550.	0.
LEGISLATIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BERT JARREAU	(i)	184,996.	24,250.	1,800.	24,980.	10,345.	246,371.	0.
CHIEF INNOVATION OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) GEORGE GOODMAN	(i)	158,937.	0.	4,512.	19,287.	12,454.	195,190.	0.
PUBLIC AFFAIRS DIRECTOR	(ii)	10,868.	0.	309.	1,319.	852.	13,348.	0.
(7) DEBORAH COX	(i)	162,307.	0.	2,064.	20,961.	1,388.	186,720.	0.
LEGISLATIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DEBORAH STOUTAMIRE	(i)	122,401.	5,000.	1,048.	15,997.	20,263.	164,709.	0.
DIRECTOR OF HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 1A:

EXPLANATION: 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:

EXPLANATION: 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.

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.

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.

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2013

Open to Public Inspection

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

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE NATIONAL ASSOCIATION OF COUNTIES (NACO) ASSISTS AMERICA'S COUNTIES IN PURSUING EXCELLENCE IN PUBLIC SERVICE. THE ASSOCIATION WORKS TO ADVANCE SOUND PUBLIC POLICIES, PROMOTE COUNTY SOLUTIONS AND INNOVATION, FOSTER INTERGOVERNMENTAL AND PUBLIC-PRIVATE COLLABORATION, AND PROVICE VALUE-ADDED SERVICES TO SAVE COUNTIES AND TAXPAYERS MONEY. NACO PROVIDES ELECTED AND APPOINTED LEADERS FROM THE NATION'S 3,069 COUNTIES WITH THE KNOWLEDGE, SKILLS AND TOOLS NECESARY TO PROVIDE FISCALLY-RESPONSIBLE, QUALITY-DRIVEN AND RESULTS-ORIENTED POLICIES AND SERVICES FOR HEALTHY, VIBRANT, SAFE AND RESILIENT COUNTIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

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 28,000 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.

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

EXPENSES $ 898,176. INCLUDING GRANTS OF $ 0. REVENUE $ 8,224.

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.

EXPENSES $ 187,728. INCLUDING GRANTS OF $ 0. REVENUE $ 104,000.

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.

EXPENSES $ 8,981. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

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

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES. MORE THAN 342,000 COUNTY EMPLOYEES FROM OVER 1,730 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM WITH ACCUMULATED ASSETS OF MORE THAN $13.63 BILLION AS OF 12/31/2013.

EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 3,822,000.

MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS. MEMBERSHIP SERVICES COSTS (CLASSIFIED AS G&A) TOTALED $1,531,042 FOR 2013.

EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 5,609,056.

FORM 990, PART VI, SECTION A, LINE 1:

EXPLANATION: 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.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: NACO HAS THE FOLLOWING CLASSES OF MEMBERSHIP:

ACTIVE MEMBER COUNTIES SHALL BE THOSE COUNTY GOVERNMENTS WHICH CONTRIBUTE

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

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.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: 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

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

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.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: 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.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: 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.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: 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

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

INTEREST DISCLOSURE STATEMENT DEFINED BY NACO. THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER ARE ALSO REQUIRED TO SIGN A CONFLICT OF INTEREST DISCLOSRE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT MAY ARISE WHILE THEY'RE IN OFFICE.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT

THE PROCESS GOES THROUGH A REVIEW AND APPROVAL BY INDEPENDENT PERSONS (EXECUTIVE COMMITTEE), COMPARABILITY DATA (REVIEW OF SALARIES AND BENEFITS OF EXECUTIVE DIRECTORS/PRESIDENT OF OTHER NON-PROFIT ORGANIZATIONS COMPARABLE TO NACO) AND PERFORMANCE EVALUATION BY THE EXECUTIVE BOARD. THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION, BASED UPON THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE, IS DECIDED AND APPROVED AT THE BOARD OF DIRECTORS MEETING HELD DURING THE NACO ANNUAL CONFERENCE.

OTHER OFFICERS OR KEY EMPLOYEES:

NACO PARTICIPATES IN LOCAL SALARY SURVEYS AND USES THE SURVEY RESULTS TO ENSURE THAT ITS SALARY STRUCTURES ARE COMPETITIVE AND COMPARABLE WITH SIMILAR POSITIONS FROM OTHER ORGANIZATIONS. THE EXECUTIVE DIRECTOR REVIEWS AND APPROVES SALARY LEVELS AND MERIT INCREASES BASED ON THE EMPLOYEE PERFORMANCE EVALUATION RATING AND RECOMMENDATION OF THE EMPLOYEE'S SUPERVISOR/DEPARTMENT DIRECTOR. THE BOARD OF DIRECTORS MEETS IN NOVEMBER/DECEMBER OF EACH YEAR TO DECIDE ON THE RATE OF EMPLOYEE SALARY INCREASE FOR THE FOLLOWING YEAR.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: CORPORATE BY-LAWS AND ANNUAL REPORT ARE AVAILABLE ONLINE AT NACO'S WEBSITE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE TO CONCERNED

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

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.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

EQUITY IN EARNINGS OF SUBSIDIARY	373,628.

FORM 990, PART XI, LINE 2C

EXPLANATION: THIS PROCESS HAS REMAINED UNCHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2013
Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
NACO RESEARCH FOUNDATION - 53-0241255 25 MASSACHUSETTS AVE WASHINGTON, DC 20001	EDUCATION	DELAWARE	501(C)(3)	509(A)(2)	NACO	X	

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

Schedule R (Form 990) 2013

332161
09-12-13 LHA

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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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	(i) No
NACO FINANCIAL SERVICES CORPORATION - 52-1913476, 25 MASSACHUSSETTS AVENUE, NW, WASHINGTON, DC 20001	MANAGEMENT SERVICES	DE		C CORP	1,464,567.	1,766,768.	100.00%		X

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	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	X	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

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	2,742,094.	CASH
(2) NACO RESEARCH FOUNDATION	J	560,547.	CASH
(3) NACO RESEARCH FOUNDATION	O	1,690,390.	CASH
(4) NACO RESEARCH FOUNDATION	N	1,720,645.	CASH
(5)			
(6)			

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

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

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

Part VII **Supplemental Information**

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

Form **8868** (Rev. January 2014)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at *www.irs.gov/form8868***

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. NATIONAL ASSOCIATION OF COUNTIES	Employer identification number (EIN) or 53-0190321
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 25 MASSACHUSETTS AVENUE, N.W., NO. 500	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20001	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ DAVID KEEN, CHIEF FINANCIAL OFFICER - 25 MASSACHUSETTS AVE, NW, STE. 500 - WASHINGTON, DC 20001

  Telephone No. ▶ (202) 942-4206 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2014 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2013 or

▶ [ ] tax year beginning ______ , and ending ______ .

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TATE
&
TRYON

A Professional Corporation

Certified Public
Accountants
and Consultants

August 13, 2013

Mr. David Keen
Chief Financial Officer
National Association of Counties
25 Massachusetts Avenue, NW #500
Washington, DC 20001

Dear David:

Enclosed are filing and taxpayer copies of the following for the **National Association of Counties** for the year ended December 31, 2012:

Form 990 -- Return of Organization Exempt from Income Tax (e-filed)

Complete filing instructions have been included. For your convenience, we have included a public inspection copy of the Form 990.

We strongly recommend that all paper-filed returns be sent via U.S. certified mail, return receipt requested. Also, we suggest that we be advised immediately concerning any contact you may have with the taxing authorities regarding your returns.

Very truly yours,

Deborah G. Kosnett, CPA
TATE & TRYON

Enclosures

2021 L STREET, NW
SUITE 400
WASHINGTON, DC
20036
TELEPHONE
202/293-2200
FACSIMILE
202/293-2208
WWW.TATETRYON.COM

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

DECEMBER 31, 2012

Prepared for	NATIONAL ASSOCIATION OF COUNTIES 25 MASSACHUSETTS AVENUE, N.W. NO. 500 WASHINGTON, DC 20001
Prepared by	TATE AND TRYON 2021 L STREET, NW SUITE 400 WASHINGTON, DC 20036
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

Form **990** | **Return of Organization Exempt From Income Tax** | OMB No. 1545-0047 **2012**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service — Open to Public Inspection

A For the 2012 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial 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): 25 MASSACHUSETTS AVENUE, N.W. Room/suite: 500

City, town, or post office, state, and ZIP code: WASHINGTON, DC 20001

D Employer identification number: 53-0190321

E Telephone number: (202) 942-4206

G Gross receipts $ 15,457,211.

F Name and address of principal officer: MATTHEW CHASE
SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW.NACO.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

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

Part I Summary

Activities & Governance

1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
2	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	123
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	123
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	92
6	Total number of volunteers (estimate if necessary)	6	1218
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	0.	0.
9	Program service revenue (Part VIII, line 2g)	8,073,483.	7,970,801.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,238,534.	518,893.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,202,050.	5,636,655.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,514,067.	14,126,349.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,763,007.	2,700,000.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,514,645.	5,875,275.
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)	9,273,220.	5,358,583.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,550,872.	13,933,858.
19	Revenue less expenses. Subtract line 18 from line 12	1,963,195.	192,491.
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	34,545,392.	37,751,601.
21	Total liabilities (Part X, line 26)	5,986,418.	7,296,833.
22	Net assets or fund balances. Subtract line 21 from line 20	28,558,974.	30,454,768.

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 — Date
▶ DAVID KEEN, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DEBORAH G. KOSNETT	Deborah G Kosnett	8/13/13		P00290720

Firm's name ▶ TATE AND TRYON — Firm's EIN ▶ 52-1855942

Firm's address ▶ 2021 L STREET, NW SUITE 400
WASHINGTON, DC 20036 — Phone no. (202) 293-2200

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

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 [X] 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 [X] 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 $ 2,500,000. including grants of $ 2,500,000.) (Revenue $ 0.)
CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION, THE NATIONAL ASSOCIATION OF COUNTIES RESEARCH FOUNDATION (NACORF). NACORF'S CHARITABLE MISSION IS TO ASCERTAIN, DEVELOP AND DISTRIBUTE KNOWLEDGE ABOUT COUNTY GOVERNMENT FOR THE EDUCATION OF THE PUBLIC IN GENERAL, AND FOR THE SPECIFIC EDUCATION AND TRAINING OF PUBLIC OFFICIALS AND PROSPECTIVE PUBLIC OFFICIALS.

4b (Code:) (Expenses $ 2,317,626. including grants of $ 200,000.) (Revenue $ 306,558.)
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.

4c (Code:) (Expenses $ 1,817,707. including grants of $ 0.) (Revenue $ 2,151,706.)
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.

4d Other program services (Describe in Schedule O.)
(Expenses $ 1,306,535. including grants of $) (Revenue $ 9,334,537.)

4e **Total program service expenses** ▶ 7,941,868.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	N/A	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	52			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	92			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	X	
7	**Organizations that may receive deductible contributions under section 170(c).** N/A					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	N/A	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966? N/A			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders N/A	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? N/A			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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

Check if Schedule O contains a response to any question in this Part VI ..... [X]

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

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

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

DAVID KEEN, CHIEF FINANCIAL OFFICER - (202) 942-4206
25 MASSACHUSETTS AVE, NW, STE. 500, WASHINGTON, DC 20001

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

Check if Schedule O contains a response to any question in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) STEPHEN ACQUARIO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(2) RONALD ANDERSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(3) ALLAN ANGEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(4) ELIZABETH ARCHULETA BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(5) ORRIN BAILEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(6) PETER BALDACCI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(7) THOMAS BARDWELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(8) LU BARRON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(9) STANLEY BATEMON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(10) CINDY BOBBITT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(11) TODD BONLARRON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(12) MARY ANN BORGESON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(13) ROY BROOKS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(14) EFREN CARRILLO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(15) KEITH CARSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(16) KATIE CASHION BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(17) GREG CASTANO BOARD MEMBER	1.00 1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) STANLEY CHANG	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(19) SALLIE CLARK	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(20) GEORGE COLE	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(21) ROBERT COPE	1.00									
BOARD MEMBER	1.00	X						1,060.	0.	0.
(22) FRED CROSBY	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(23) KENNETH DAHLSTEDT	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(24) DON DAVID	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(25) REID DEMMEN	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
(26) MARK DENNY	1.00									
BOARD MEMBER	1.00	X						0.	0.	0.
1b Sub-total ▶								1,060.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								1,847,180.	212,922.	334,977.
d Total (add lines 1b and 1c) ▶								1,848,240.	212,922.	334,977.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 13

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
INVNT, 138 SPRING STREET, FLOOR 4, NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	381,336.
STATE LOCAL AND LEGAL CENTER, 444 N. CAPITOL STREET, NW, SUITE 515, WASHINGTON,	ADVOCACY SERVICES	170,000.
SMG - DAVID L. LAWRENCE CONVENTION CENTER, 1000 FORT DEQUESNE BLVD.,, PITTSBURGH, PA	LABOR AND MATERIALS FOR ANNUAL CONFERENC	153,315.
RUSSELL REYNOLDS ASSOCIATED, INC., CHURCH STREET STATION, PO BOX 6427, NEW YORK, NY	RECRUITMENT SERVICES	123,436.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 4

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) BRYAN DESLOGE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(28) ROCCO DEVERONICA BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(29) WILLIAM DOHERTY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(30) BERNARD FAZZINI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(31) PATRICK FLEMING BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(32) KEITH GOODWIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(33) GREGG GOSLIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(34) LOREN GRASSKOPF BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(35) JANE HAGUE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(36) JAMES HAM BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(37) MARC HAMLIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(38) ROGER HANEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(39) NANCY HANSEN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(40) NANCY HARVARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(41) SALLY HEYMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(42) RON HICKMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(43) JACK HILBERT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(44) JANIE HOFFMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(45) STEPHEN HOLT BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(46) HELEN HOLTON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(47) GARY HOOSER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(48) ANTHONY HYDE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(49) GERALD HYLAND BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(50) MIKE JACOBS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(51) MICHAEL JEANES BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(52) RANDY JOHNSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(53) TIM JOSI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(54) DORIS KARLOFF BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(55) AARON KENNARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(56) EVELYN KOLBE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(57) LESLIE KORGEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(58) DONALD LARSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(59) GARY LEE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(60) CHRISTIAN LEINBECH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(61) IAN LEONARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(62) MARK LUTTRELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(63) HARLAN MADZEN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(64) LEE MAY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(65) TIMOTHY MCCORMICK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(66) TODD MCGEE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(67) MICHAEL MCGINLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(68) GERALD MCLEOD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(69) EDWARD MICHAEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(70) KAREN MILLER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(71) CAROL MOERHLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(72) HARRISON MOODY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(73) WAYMON MUMFORD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(74) O.D. NETTER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(75) FRANK NEWTON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(76) DAVID NICHOLSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(77) PATTY O'CONNOR BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(78) DENNIS O'LOUGHIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(79) TONI PAPPAS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(80) DUANE PATRICK BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(81) CHESTER PINTARELLI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(82) TONI PRECKWINKLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(83) JOHN PRINKI BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(84) RHONE RHONDEL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(85) MANUEL RUIZ BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(86) JOHN RUSSELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(87) HARVEY RUVIN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(88) WILLIAM RYAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(89) DENNIS SANDQUIST BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(90) JOEL SCHELL BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(91) ED SCHNEIDER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(92) NANCY SCHOUWEILER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(93) HAL SMALLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(94) EUGENE SMITH BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(95) JAMES SNYDER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(96) DAVID SORENSEN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(97) ROBERT SPENCE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(98) LEE STALKER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(99) ROBERT STELLE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(100) ROBERT SUVER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(101) JERRIE TIPTON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(102) GORDON TOPHAM BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(103) DANIEL TROY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(104) KENNETH ULMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(105) GRANT VEEDER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(106) MICHAEL VICTORINO BOARD MEMBER	1.00 1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(107) BETTY LOU WARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(108) KENTON WARD BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(109) GEORGE WEBB BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(110) BONNIE WEBER BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(111) LARRY WHITE BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(112) GLEN WHITLEY BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(113) ARLANDA WILLIAMS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(114) PAUL WILSON BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(115) NOAH WOODS BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(116) JAMES YOUNG BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(117) JOE BRYAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(118) JOSEPH GILES BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(119) RONALD HOUSEMAN BOARD MEMBER	1.00 1.00	X						0.	0.	0.
(120) LENNY ELIASON IMMED PAST PRESIDENT	1.00 1.00	X		X				4,652.	0.	0.
(121) RIKI HOKAMA 2ND VICE PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(122) LINDA LANGSTON 1ST VICE PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(123) CHRISTOPHER RODGERS PRESIDENT	1.00 1.00	X		X				0.	0.	0.
(124) LARRY NAAKE EXEC DIRECTOR (OUTGOING)	33.60 3.90			X				358,523.	41,012.	47,311.
(125) MATTHEW CHASE EXEC DIRECTOR (INCOMING)	33.80 3.70			X				75,351.	8,372.	6,687.
(126) DAVID KEEN DIRECTOR, FINANCE & ADMIN	32.50 5.00			X				157,643.	24,019.	40,625.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(127) EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR	18.20 19.30				X			123,104.	130,068.	38,104.
(128) EDWIN ROSADO LEGISLATIVE DIRECTOR	37.50				X			194,613.	0.	18,493.
(129) BERT JARREAU CHIEF INFORMATION OFFICER	37.50				X			200,360.	0.	31,039.
(130) GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	35.40 2.10				X			160,212.	9,451.	28,674.
(131) DEBORAH STOUTAMIRE DIRECTOR OF HUMAN RESOURCE	37.50					X		120,972.	0.	31,912.
(132) WILLIAM CRAMER MARKETING DIRECTOR	37.50					X		118,164.	0.	19,657.
(133) ROBERT FOGEL SENIOR LEGISLATIVE DIRECTO	37.50					X		118,260.	0.	32,340.
(134) KIM ROSADO DIRECTOR OF MEETINGS	37.50					X		111,356.	0.	13,693.
(135) SHANNON HOUSTON-SMACK CONTROLLER	37.50					X		103,970.	0.	26,442.
Total to Part VII, Section A, line 1c								1,847,180.	212,922.	334,977.

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Part VIII Statement of Revenue

Check if Schedule O contains a response to any question 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, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	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				
	2 a	MEMBERSHIP DUES	900099	4,820,643.	4,820,643.		
	b	MEETINGS	900099	1,931,346.	1,931,346.		
	c	SPONSORSHIP	900099	1,202,000.			1,202,000.
	d	PUBLIC LAND TRUST	900099	13,529.	13,529.		
	e	PUBLICATION SALES	511190	3,283.	3,283.		
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f ▶		7,970,801.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		473,348.			473,348.
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶		5,379,243.	3,822,000.		1,557,243.
			(i) Real / (ii) Personal				
	6 a	Gross rents	292,432. / 20,000.				
	b	Less: rental expenses	294,704. / 0.				
	c	Rental income or (loss)	-2,272. / 20,000.				
	d	Net rental income or (loss) ▶		17,728.			17,728.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities 1,081,703. / (ii) Other				
	b	Less: cost or other basis and sales expenses	1,036,158.				
	c	Gain or (loss)	45,545.				
	d	Net gain or (loss) ▶		45,545.			45,545.
	8 a	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 ▶					
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities ▶					
	10 a	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				
	11 a	MISCELLANEOUS	900099	165,903.			165,903.
	b	MARKETING FEES	900099	73,781.			73,781.
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d ▶		239,684.			
	12	**Total revenue.** See instructions. ▶		14,126,349.	10,590,801.	0.	3,535,548.

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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 to any question 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 governments and organizations in the United States. See Part IV, line 21	2,700,000.	2,700,000.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,464,155.	610,673.	853,482.	
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	3,247,691.	1,517,547.	1,730,144.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	380,948.	200,961.	179,987.	
9 Other employee benefits	477,780.	212,075.	265,705.	
10 Payroll taxes	304,701.	149,356.	155,345.	
11 Fees for services (non-employees):				
a Management				
b Legal	16,128.		16,128.	
c Accounting	49,925.		49,925.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	49,711.		49,711.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	443,339.	239,197.	204,142.	
12 Advertising and promotion	297,355.	177,284.	120,071.	
13 Office expenses	452,772.	160,814.	291,958.	
14 Information technology	66,443.	11.	66,432.	
15 Royalties				
16 Occupancy	1,073,231.		1,073,231.	
17 Travel	355,941.	147,299.	208,642.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	171,197.	16,816.	154,381.	
19 Conferences, conventions, and meetings	2,078,420.	1,626,676.	451,744.	
20 Interest	10,814.		10,814.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	593,387.	60,250.	533,137.	
23 Insurance	59,153.	14,497.	44,656.	
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	845,327.	1,500.	843,827.	
b SUBSCRIPTIONS	107,388.	80,681.	26,707.	
c PLAQUES, RECOGNITIONS &	32,193.	5,575.	26,618.	
d CONTRIBUTIONS	10,200.		10,200.	
e All other expenses	-1,354,341.	20,656.	-1,374,997.	
25 **Total functional expenses.** Add lines 1 through 24e	13,933,858.	7,941,868.	5,991,990.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		6,621,319.	2	8,044,746.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,287,689.	4	2,343,327.
	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 instr). Complete Part II of Sch L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		300,463.	9	302,859.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,113,783.			
	b	Less: accumulated depreciation	10b 6,075,264.	2,446,242.	10c	2,038,519.
	11	Investments - publicly traded securities		19,949,941.	11	22,761,758.
	12	Investments - other securities. See Part IV, line 11		2,392,529.	12	1,676,021.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		547,209.	15	584,371.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		34,545,392.	16	37,751,601.
Liabilities	17	Accounts payable and accrued expenses		1,402,212.	17	2,128,733.
	18	Grants payable			18	
	19	Deferred revenue		3,370,987.	19	3,950,769.
	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		1,213,219.	25	1,217,331.
	26	**Total liabilities.** Add lines 17 through 25		5,986,418.	26	7,296,833.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		28,558,974.	27	30,454,768.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		28,558,974.	33	30,454,768.
	34	Total liabilities and net assets/fund balances		34,545,392.	34	37,751,601.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,126,349.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,933,858.
3	Revenue less expenses. Subtract line 2 from line 1	3	192,491.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	28,558,974.
5	Net unrealized gains (losses) on investments	5	1,319,811.
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	383,492.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	30,454,768.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [X]

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

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.**
▶ **See separate instructions.**

OMB No. 1545-0047

2012

Open to Public Inspection

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

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

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

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political expenditures ▶ $
3 Volunteer hours

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

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

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

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

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

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2009	**(b)** 2010	**(c)** 2011	**(d)** 2012	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

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**

Complete this part to 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, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047
2012
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" to Form 990, Part IV, line 6.

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

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

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

Part II Conservation Easements.
Complete if the organization answered "Yes" to 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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically important land area
- ☐ Preservation of a certified historic structure

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 Tax 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, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, 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" to 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) Revenues included in 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 Revenues included in 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" to 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	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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 in lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment. 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		151,269.		151,269.
c Leasehold improvements		2,832,035.	1,594,135.	1,237,900.
d Equipment		1,569,764.	1,294,287.	275,477.
e Other		3,560,715.	3,186,842.	373,873.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				2,038,519.

Schedule D (Form 990) 2012

232052
12-10-12

Part VII Investments - Other Securities. 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)		
(I)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OBLIGATIONS UNDER CAPITAL LEASE	99,153.
(3) DEFERRED COMPENSATION	514,195.
(4) DEFERRED RENT	1,425,797.
(5) DUE TO AFFILIATES	-821,814.
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	1,217,331.

2. FIN 48 (ASC 740) Footnote. 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 [X]

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

1	Total revenue, gains, and other support per audited financial statements			1	16,124,356.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	1,319,811.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	383,492.		
e	Add lines **2a** through **2d**			2e	1,703,303.
3	Subtract line **2e** from line **1**			3	14,421,053.
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	-294,704.		
c	Add lines **4a** and **4b**			4c	-294,704.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	14,126,349.

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

1	Total expenses and losses per audited financial statements			1	14,228,562.
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	294,704.		
e	Add lines **2a** through **2d**			2e	294,704.
3	Subtract line **2e** from line **1**			3	13,933,858.
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	13,933,858.

Part XIII Supplemental Information

Complete this part to 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.

PART X, LINE 2: THE ASSOCIATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND THEREFORE, DID NOT IDENTIFY ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS DURING EACH OF THE YEARS ENDED DECEMBER 31, 2012 AND 2011. AT A MINIMUM, THE 2009 THROUGH 2012 TAX YEARS ARE OPEN FOR EXAMINATION BY TAXING AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)*

EQUITY IN EARNINGS OF SUBSIDIARY 383,492.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSE TO PART VIII -294,704.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSE TO PART VIII 294,704.

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)

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NACO RESEARCH FOUNDATION 25 MASSACHUSETTS, AVE STE 500 WASHINGTON, DC 20001	53-0241255	501(C)(3)	2,500,000.	0.			OPERATIONS
STATE AND LOCAL LEGAL CENTER 444 N. CAPITOL STREET, NW WASHINGTON, DC 20001	31-0868827	501(C)(3)	170,000.	0.			OPERATIONS
GENERATIONS UNITED 1331 H STREET, NW SUITE 900 WASHINGTON, DC 20005	31-1542973	501(C)(3)	10,000.	0.			OPERATIONS
MILLARD SCHOOL DISTRICT FOUNDATION 285 EAST 450 NORTH DELTA, UT 84624	87-0451484	GOVERNMENTAL UNIT	5,000.	0.			COURTHOUSE AWARD FOR SCHOLARSHIPS
DOUGLAS COUNTY YOUTH EDUCATION 4000 JUSTICE WAY CASTLE ROCK, CO 80109	84-1187590	GOVERNMENTAL UNIT	5,000.	0.			COURTHOUSE AWARD FOR SCHOLARSHIPS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 5.

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) (2012)**

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

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

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, LINE 2: NACO REQUIRES THAT GRANTS BE MANAGED WITH SOUND FINANCIAL MANAGEMENT POLICIES, ADEQUATE INTERNAL CONTROL SYSTEMS, COST-EFFICIENT PROCUREMENT PROCEDURES, AND DOCUMENTATION OF ALL EXPENDITURES AND PURCHASES. ALL FINANCIAL AND ACCOUNTING RECORDS SHOULD BE AVAILABLE FOR INSPECTION AND SHOULD BE RETAINED BASED ON NACO'S DOCUMENT RETENTION POLICY.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☒ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		X

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

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LARRY NAAKE	(i)	325,683.	4,487.	28,353.	28,327.	15,077.	401,927.	0.
EXEC DIRECTOR (OUTGOING)	(ii)	37,256.	513.	3,243.	3,240.	1,725.	45,977.	0.
(2) DAVID KEEN	(i)	154,603.	2,603.	437.	20,219.	16,252.	194,114.	0.
DIRECTOR, FINANCE & ADMIN	(ii)	23,555.	397.	67.	3,081.	2,476.	29,576.	0.
(3) EDWARD FERGUSON	(i)	120,491.	0.	2,613.	12,792.	6,342.	142,238.	0.
DEPUTY EXECUTIVE DIRECTOR	(ii)	127,307.	0.	2,761.	13,516.	6,701.	150,285.	0.
(4) EDWIN ROSADO	(i)	192,000.	0.	2,613.	12,792.	6,342.	213,747.	0.
LEGISLATIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BERT JARREAU	(i)	181,362.	18,136.	862.	23,821.	8,640.	232,821.	0.
CHIEF INFORMATION OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) GEORGE GOODMAN	(i)	154,393.	1,416.	4,403.	18,817.	9,521.	188,550.	0.
PUBLIC AFFAIRS DIRECTOR	(ii)	9,107.	84.	260.	1,110.	562.	11,123.	0.
(7) DEBORAH STOUTAMIRE	(i)	115,000.	5,000.	972.	16,700.	16,310.	153,982.	0.
DIRECTOR OF HUMAN RESOURCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ROBERT FOGEL	(i)	114,501.	1,000.	2,759.	15,015.	18,187.	151,462.	0.
SENIOR LEGISLATIVE DIRECTO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to 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.

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 4B: LARRY NAAKE PARTICIPATED IN A 457(F) PLAN THAT WAS FUNDED IN 2002. THE PLAN WAS PAID OUT TO LARRY NAAKE AT 12/31/2012, IN THE AMOUNT OF $101,110.

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

Part III Supplemental Information

Complete this part to 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.

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.

PART I, LINE 8: MATTHEW CHASE'S BASE SALARY IS SUBJECT TO THE INITIAL CONTRACT EXCEPTION OF REGS. SECTION 53.4958-4(A)(3). MR. CHASE WAS HIRED IN 2012 TO BE THE NEW NACO EXECUTIVE DIRECTOR. IMMEDIATELY BEFORE HIS HIRE, MR. CHASE WAS NOT A DISQUALIFIED PERSON WITHIN THE MEANING OF SECTION 4958(F)(1) AND SECTION 53.4958-3.

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.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE NATIONAL ASSOCIATION OF COUNTIES (NACO) ASSISTS AMERICA'S COUNTIES IN PURSUING EXCELLENCE IN PUBLIC SERVICE. THE ASSOCIATION WORKS TO ADVANCE SOUND PUBLIC POLICIES, PROMOTE COUNTY SOLUTIONS AND INNOVATION, FOSTER INTERGOVERNMENTAL AND PUBLIC-PRIVATE COLLABORATION, AND PROVICE VALUE-ADDED SERVICES TO SAVE COUNTIES AND TAXPAYERS MONEY. NACO PROVIDES ELECTED AND APPOINTED LEADERS FROM THE NATION'S 3,069 COUNTIES WITH THE KNOWLEDGE, SKILLS AND TOOLS NECESARY TO PROVIDE FISCALLY-RESPONSIBLE, QUALITY-DRIVEN AND RESULTS-ORIENTED POLICIES AND SERVICES FOR HEALTHY, VIBRANT, SAFE AND RESILIENT COUNTIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

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 28,000 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.

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

EXPENSES $ 1,055,116. INCLUDING GRANTS OF $ 0. REVENUE $ 13,283.

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.

EXPENSES $ 242,788. INCLUDING GRANTS OF $ 0. REVENUE $ 124,500.

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.

EXPENSES $ 8,631. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

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

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES. MORE THAN 342,000 COUNTY EMPLOYEES FROM OVER 1,700 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM WITH ACCUMULATED ASSETS OF MORE THAN $11.4 BILLION AS OF 12/31/2012.

EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 3,822,000.

MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS. MEMBERSHIP SERVICES COSTS (CLASSIFIED AS G&A) TOTALED $1,360,642 FOR 2012.

EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 5,374,754.

FORM 990, PART VI, SECTION A, LINE 1: NACO HAS A LEADERSHIP COMMITTEE, CONSISTING OF FOUR OFFICERS, WHICH IS RESPONSIBLE FOR THE PROPERTY, FUNDS AND BUSINESS AFFAIRS OF THE ASSOCIATION IN THE ABSENCE OF THE BOARD. THE COMMITTEE HAS AND MAY EXERCISE ALL POWERS OF AUTHORITY GRANTED TO THE BOARD. IT RECOMMENDS THE APPOINTMENT AND COMPENSATION OF THE EXECUTIVE DIRECTOR TO THE BOARD, AND MAY ESTABLISH SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATION, SUBJECT TO THE BOARD'S APPROVAL.

THE LEADERSHIP COMMITTEE IS COMPOSED OF THE NACO PRESIDENT, THE IMMEDIATE PAST PRESIDENT, THE FIRST VICE PRESIDENT, AND THE SECOND VICE PRESIDENT. ALSO ON THE COMMITTEE ARE FOUR REGIONAL REPRESENTATIVES, WHO HAVE NO VOTING AUTHORITY.

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

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

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.

FORM 990, PART VI, SECTION A, LINE 7A: 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

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

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.

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.

FORM 990, PART VI, SECTION B, LINE 11: THE NACO AUDIT COMMITTEE AND THE EXECUTIVE COMMITTEE, SUBSETS OF THE BOARD OF DIRECTORS, REVIEW THE DRAFT FORM 990 BEFORE FILING. UPON APPROVAL, THE FINAL FORM IS MADE AVAILABLE TO ALL BOARD MEMBERS VIA THE NACO WEBSITE.

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 DISCLOSRE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT MAY ARISE WHILE THEY'RE IN

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

OFFICE.

FORM 990, PART VI, SECTION B, LINE 15: CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT

THE PROCESS GOES THROUGH A REVIEW AND APPROVAL BY INDEPENDENT PERSONS (EXECUTIVE COMMITTEE), COMPARABILITY DATA (REVIEW OF SALARIES AND BENEFITS OF EXECUTIVE DIRECTORS/PRESIDENT OF OTHER NON-PROFIT ORGANIZATIONS COMPARABLE TO NACO) AND PERFORMANCE EVALUATION BY THE EXECUTIVE BOARD. THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION, BASED UPON THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE, IS DECIDED AND APPROVED AT THE BOARD OF DIRECTORS MEETING HELD DURING THE NACO ANNUAL CONFERENCE.

OTHER OFFICERS OR KEY EMPLOYEES:

NACO PARTICIPATES IN LOCAL SALARY SURVEYS AND USES THE SURVEY RESULTS TO ENSURE THAT ITS SALARY STRUCTURES ARE COMPETITIVE AND COMPARABLE WITH SIMILAR POSITIONS FROM OTHER ORGANIZATIONS. THE EXECUTIVE DIRECTOR REVIEWS AND APPROVES SALARY LEVELS AND MERIT INCREASES BASED ON THE EMPLOYEE PERFORMANCE EVALUATION RATING AND RECOMMENDATION OF THE EMPLOYEE'S SUPERVISOR/DEPARTMENT DIRECTOR. THE BOARD OF DIRECTORS MEETS IN NOVEMBER/DECEMBER OF EACH YEAR TO DECIDE ON THE RATE OF EMPLOYEE SALARY INCREASE FOR THE FOLLOWING YEAR.

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.

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

EQUITY IN EARNINGS OF SUBSIDIARY 383,492.

FORM 990, PART XI, LINE 2C

THIS PROCESS HAS REMAINED UNCHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047
2012
Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to 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" to 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
NACO RESEARCH FOUNDATION - 53-0241255 25 MASSACHUSETTS AVE WASHINGTON, DC 20001	EDUCATION	DELAWARE	501(C)(3)	509(A)(2)	NACO	X	

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

Schedule R (Form 990) 2012

232161
12-10-12 LHA

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to 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	(i) No
NACO FINANCIAL SERVICES CORPORATION - 52-1913476, 25 MASSACHUSSETTS AVENUE, NW, WASHINGTON, DC 20001	MANAGEMENT SERVICES	DE		C CORP	1,061,547.	1,843,742.	100.00%		X

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to 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	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b	X	
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X	
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q	X	
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

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 other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NACO RESEARCH FOUNDATION	B	2,500,000.	CASH
(2) NACO RESEARCH FOUNDATION	J	531,823.	CASH
(3) NACO RESEARCH FOUNDATION	O	1,333,454.	CASH
(4) NACO RESEARCH FOUNDATION	Q	111,868.	CASH
(5) NACO RESEARCH FOUNDATION	N	1,125,287.	CASH
(6)			

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

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

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

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Form **8868** (Rev. January 2013) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	NATIONAL ASSOCIATION OF COUNTIES	53-0190321
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 25 MASSACHUSETTS AVENUE, N.W., NO. 500	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20001	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ DAVID KEEN, CHIEF FINANCIAL OFFICER - 25 MASSACHUSETTS AVE, NW, STE. 500 - WASHINGTON, DC 20001

  Telephone No. ▶ (202) 942-4206 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2013 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2012 or

▶ [ ] tax year beginning ______ , and ending ______ .

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning and ending

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial 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): 25 MASSACHUSETTS AVENUE, N.W.
Room/suite: 500

City or town, state or country, and ZIP + 4: WASHINGTON, DC 20001

D Employer identification number: 53-0190321

E Telephone number: (202) 942-4206

G Gross receipts $ 21,330,386.

F Name and address of principal officer: LARRY NAAKE
SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [ ] 501(c)(3) [X] 501(c) (4) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.NACO.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

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

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	126
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	126
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	88
6	Total number of volunteers (estimate if necessary)	6	966
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

COPY FOR PUBLIC INSPECTION

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0.	0.
	9	Program service revenue (Part VIII, line 2g)	7,534,287.	8,073,483.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	557,564.	1,238,534.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,563,727.	9,202,050.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,655,578.	18,514,067.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,416,450.	1,763,007.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,745,031.	5,514,645.
	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)	8,875,800.	9,273,220.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,037,281.	16,550,872.
	19	Revenue less expenses. Subtract line 18 from line 12	1,618,297.	1,963,195.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	36,216,547.	34,545,392.
	21	Total liabilities (Part X, line 26)	8,751,635.	5,986,418.
	22	Net assets or fund balances. Subtract line 21 from line 20	27,464,912.	28,558,974.

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 — Date

▶ DAVID KEEN, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: DEBORAH G. KOSNETT
Preparer's signature: Deborah G Kosnett
Date: 8/13/12
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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

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 [X] 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 [X] 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 and section 4947(a)(1) trusts 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 $ 3,900,000. including grants of $) (Revenue $ 7,800,000.)
THE NATIONAL ASSOCIATION OF COUNTIES (NACO), IN PARTNERSHIP WITH STATE ASSOCIATIONS OF COUNTIES, ENDORSES A SECTION 457 DEFERRED COMPENSATION PROGRAM ADMINISTERED BY NATIONWIDE RETIREMENT SOLUTIONS (NRS). THE DEFERRED COMPENSATION PROGRAM OFFERS COUNTY EMPLOYEES A WAY TO AUGMENT RETIREMENT SAVINGS WHILE POSTPONING THE PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES. MORE THAN 350,000 COUNTY EMPLOYEES FROM OVER 1,700 COUNTIES CURRENTLY PARTICIPATE IN THE PROGRAM, WITH ACCUMULATED ASSETS OF MORE THAN $10.48 BILLION.

4b (Code:) (Expenses $ 2,338,919. including grants of $ 110,500.) (Revenue $)
LEGISLATIVE - THESE ACTIVITIES INCLUDE POLICY DEVELOPMENT AND ADVOCACY PROGRAMS ON BEHALF OF COUNTY GOVERNMENT. NACO PRESENTS THE COUNTY GOVERNMENT VIEW ON ALL LEGISLATION AND PROPOSED REGULATIONS TO CONGRESS AND THE ADMINISTRATION.

4c (Code:) (Expenses $ 1,754,754. including grants of $) (Revenue $ 1,978,061.)
CONFERENCES AND MEETINGS - NACO CONDUCTS THREE MAJOR CONFERENCES EACH YEAR: LEGISLATIVE, WESTERN INTERSTATE REGIONS, AND ANNUAL CONFERENCE AND EXPOSITION. THESE CONFERENCES AND MEETINGS PROVIDE EDUCATIONAL SEMINARS, AND TECHNICAL WORKSHOPS, AS WELL AS NETWORKING OPPORTUNITIES TO HELP IMPROVE THE EFFECTIVENESS AND EFFICIENCY OF THEIR COUNTY'S OPERATIONS AND PROGRAMS.

4d Other program services (Describe in Schedule O.)
(Expenses $ 2,812,968. including grants of $ 1,642,507.) (Revenue $ 4,750,213.)

4e **Total program service expenses** ▶ 10,806,641.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	N/A	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	43		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	88		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		X	
7	**Organizations that may receive deductible contributions under section 170(c).** N/A				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		N/A	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966? N/A	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders N/A	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.** N/A				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	14b			

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

Check if Schedule O contains a response to any question in this Part VI ..... [X]

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	126		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent	1b	126		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6		X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

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

[ ] Own website [ ] Another's website [X] Upon request

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

DAVID KEEN, CHIEF FINANCIAL OFFICER - (202) 942-4206
25 MASSACHUSETTS AVE, NW, STE. 500, WASHINGTON, DC 20001

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

Check if Schedule O contains a response to any question in this Part VII ☐

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
RONALD ANDERSON BOARD MEMBER	1.00	X						0.	0.	0.
ALLAN ANGEL BOARD MEMBER	1.00	X						0.	0.	0.
BRENDA ARNOLD BOARD MEMBER	1.00	X						0.	0.	0.
PETER BALDACCI BOARD MEMBER	1.00	X						0.	0.	0.
THOMAS BARDWELL BOARD MEMBER	1.00	X						0.	0.	0.
KITTY BARNES BOARD MEMBER	1.00	X						0.	0.	0.
LU BARRON BOARD MEMBER	1.00	X						0.	0.	0.
STANLEY BATEMON BOARD MEMBER	1.00	X						0.	0.	0.
TONY BENNETTE BOARD MEMBER	1.00	X						0.	0.	0.
CINDY BOBBITT BOARD MEMBER	1.00	X						0.	0.	0.
TODD BONLARRON BOARD MEMBER	1.00	X						0.	0.	0.
VALERIE BROWN BOARD MEMBER	1.00	X						0.	0.	0.
WELTON CADWELL BOARD MEMBER	1.00	X						0.	0.	0.
SALUD CARVAJAL BOARD MEMBER	1.00	X						0.	0.	0.
KEITH CARSON BOARD MEMBER	1.00	X						0.	0.	0.
KATIE CASHION BOARD MEMBER	1.00	X						0.	0.	0.
GREG CASTANO BOARD MEMBER	1.00	X						0.	0.	0

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
STANLEY CHANG BOARD MEMBER	1.00	X						0.	0.	0.
GEORGE COLE BOARD MEMBER	1.00	X						0.	0.	0.
PETER CORROON BOARD MEMBER	1.00	X						0.	0.	0.
GREG COX BOARD MEMBER	1.00	X						0.	0.	0.
SHARON COX BOARD MEMBER	1.00	X						0.	0.	0.
WILLIAM COX BOARD MEMBER	1.00	X						0.	0.	0.
FRED CROSBY BOARD MEMBER	1.00	X						0.	0.	0.
BRYAN DESLOGE BOARD MEMBER	1.00	X						0.	0.	0.
ROCCO DIVERONICA BOARD MEMBER	1.00	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								1,692,100.	147,932.	401,684.
d Total (add lines 1b and 1c) ▶								1,692,100.	147,932.	401,684.

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

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
INVNT, 138 SPRING STREET, FLOOR 4, NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	411,642.
OLD TOWN IT, 2312 MT. VERNON AVE, SUITE 201, ALEXANDRIA, VA 22301	WEB ENHANCEMENT SERVICES	133,292.
CLEARPATH HOSTING LLC, 2465 CENTERVILLE RD STE J17-722, HERNDON, VA 20171	IT TECHNICAL SERVICES	107,966.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts					
1 a 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				
2 a MEMBERSHIP DUES	900099	4715530.	4715530.		
b MEETINGS	900099	1978061.	1978061.		
c SPONSORSHIP	900099	1345209.			1,345,209.
d PUBLIC LAND TRUST	900099	31,388.	31,388.		
e PUBLICATION SALES	511190	3,295.	3,295.		
f All other program service revenue					
g **Total.** Add lines 2a-2f	▶	8073483.			
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)	▶	483,735.			483,735.
4 Income from investment of tax-exempt bond proceeds	▶	9104135.	7800000.		1,304,135.
5 Royalties	▶				

	(i) Real	(ii) Personal
6 a Gross rents	278380.	
b Less: rental expenses	277608.	
c Rental income or (loss)	772.	

		(A)	(B)	(C)	(D)
d Net rental income or (loss)	▶	772.			772.

	(i) Securities	(ii) Other
7 a Gross amount from sales of assets other than inventory	3,293,510.	
b Less: cost or other basis and sales expenses	2,538,711.	
c Gain or (loss)	754799.	

		(A)	(B)	(C)	(D)
d Net gain or (loss)	▶	754,799.			754,799.
8 a 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	▶				
9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities	▶				
10 a 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				
11 a MISCELLANEOUS	900099	63,578.			63,578.
b MARKETING FEES	900099	33,565.			33,565.
c					
d All other revenue					
e **Total.** Add lines 11a-11d	▶	97,143.			
12 **Total revenue.** See instructions.	▶	18,514,067.	14,528,274.	0.	3,985,793.

Form 990 (2011) NATIONAL ASSOCIATION OF COUNTIES

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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question 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 governments and organizations in the United States. See Part IV, line 21	1,763,007.	1,763,007.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,288,933.	482,586.	806,347.	
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	3,136,878.	1,639,072.	1,497,806.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	388,025.	207,630.	180,395.	
9 Other employee benefits	427,561.	211,003.	216,558.	
10 Payroll taxes	273,248.	138,197.	135,051.	
11 Fees for services (non-employees):				
a Management				
b Legal	2,731.		2,731.	
c Accounting	41,848.		41,848.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	48,142.		48,142.	
g Other	229,482.	123,697.	105,785.	
12 Advertising and promotion	468,231.	265,876.	202,355.	
13 Office expenses	426,147.	176,961.	249,186.	
14 Information technology	81,288.	20,768.	60,520.	
15 Royalties				
16 Occupancy	1,377,258.		1,377,258.	
17 Travel	397,668.	186,237.	211,431.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	143,859.	12,866.	130,993.	
19 Conferences, conventions, and meetings	2,086,070.	1,576,017.	510,053.	
20 Interest	12,718.		12,718.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	576,414.	26,058.	550,356.	
23 Insurance	46,361.	6,171.	40,190.	
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	4,794,078.	3,901,000.	893,078.	
b SUBSCRIPTIONS	100,950.	62,844.	38,106.	
c MISCELLANEOUS	20,063.	6,651.	13,412.	
d CONTRIBUTIONS	10,000.		10,000.	
e All other expenses	-1,590,088.		-1,590,088.	
25 **Total functional expenses.** Add lines 1 through 24e	16,550,872.	10,806,641.	5,744,231.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	6,993,992.	2	6,621,319.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,657,467.	4	2,287,689.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	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)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	441,506.	9	300,463.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 8,005,563.			
	b	Less: accumulated depreciation — 10b: 5,559,321.	2,739,181.	10c	2,446,242.
	11	Investments - publicly traded securities	19,912,282.	11	19,949,941.
	12	Investments - other securities. See Part IV, line 11	3,000,536.	12	2,392,529.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	471,583.	15	547,209.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	36,216,547.	16	34,545,392.
Liabilities	17	Accounts payable and accrued expenses	1,603,828.	17	1,402,212.
	18	Grants payable		18	
	19	Deferred revenue	4,362,136.	19	3,370,987.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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	2,785,671.	25	1,213,219.
	26	**Total liabilities.** Add lines 17 through 25	8,751,635.	26	5,986,418.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	27,464,912.	27	28,558,974.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	27,464,912.	33	28,558,974.
	34	Total liabilities and net assets/fund balances	36,216,547.	34	34,545,392.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	18,514,067.
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,550,872.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,963,195.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	27,464,912.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-869,133.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	28,558,974.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [X]

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

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.**
▶ **See separate instructions.**

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If the organization answered "Yes" to 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" to 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" to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political expenditures ▶ $
3 Volunteer hours

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

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

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

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

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

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2011

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

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

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

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**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047
2011
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Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

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

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

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

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

Part II Conservation Easements. Complete if the organization answered "Yes" to 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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically important land area
- ☐ Preservation of a certified historic structure

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 Tax 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, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, 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 XIV, 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" to 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 XIV, 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, historica treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amoun relating to these items:

(i) Revenues included in 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 Revenues included in 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 XIV.

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" to 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 XIV and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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 in lines 2a, 2b, and 2c should equal 100%.

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

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

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

Part VI Land, Buildings, and Equipment. 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		2,832,035.	1,307,464.	1,524,571.
c Leasehold improvements		1,765,085.	1,227,992.	537,093.
d Equipment		3,408,443.	3,023,865.	384,578.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)*			▶	2,446,242.

Part VII Investments - Other Securities. 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) INVESTMENT IN NACO	2,392,529.	COST
(B) SERVICES CORPORATION		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	2,392,529.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	126,440.
(2) OBLIGATIONS UNDER CAPITAL LEASE	479,031.
(3) DEFERRED COMPENSATION	1,672,527.
(4) DEFERRED RENT	-1,064,779.
(5) DUE TO AFFILIATES	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	1,213,219.

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	18,514,067.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	16,550,872.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,963,195.
4	Net unrealized gains (losses) on investments	4	-1,227,444.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	358,311.
9	Total adjustments (net). Add lines 4 through 8	9	-869,133.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	1,094,062.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	17,922,542.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	-1,227,444.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d	358,311.		
e	Add lines 2a through 2d			2e	-869,133.
3	Subtract line 2e from line 1			3	18,791,675.
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 XIV.)	4b	-277,608.		
c	Add lines 4a and 4b			4c	-277,608.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	18,514,067.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	16,828,480.
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 XIV.)	2d	277,608.		
e	Add lines 2a through 2d			2e	277,608.
3	Subtract line 2e from line 1			3	16,550,872.
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 XIV.)	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	16,550,872.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2: THE ASSOCIATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND THEREFORE, DID NOT IDENTIFY ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS DURING EACH OF THE YEARS ENDED DECEMBER 31, 2011 AND 2010. AT A MINIMUM, THE 2008 THROUGH 2011 TAX YEARS ARE OPEN FOR EXAMINATION BY TAXING AUTHORITIES.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

Part XIV Supplemental Information *(continued)*

EQUITY IN EARNINGS OF SUBSIDIARY 358,311.

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 XII AND XIII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS. NACO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed ▶ [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NACO RESEARCH FOUNDATION 25 MASSACHUSETTS, AVE STE 500 WASHINGTON, DC 20001	53-0241255	501(C)(3)	1,652,507.	0.			OPERATIONS
STATE AND LOCAL LEGAL CENTER 444 N. CAPITOL STREET, NW WASHINGTON, DC 20001	31-0868827	501(C)(3)	85,000.	0.			OPERATIONS
GENERATIONS UNITED 1331 H STREET, NW SUITE 900 WASHINGTON, DC 20005	31-1542973	501(C)(3)	10,000.	0.			OPERATIONS
CHESTER COUNTY, PA 313 W MARKET STREET STE 6202 WEST CHESTER, PA 19380	23-6003040	GOVERNMENTAL UNIT	5,000.	0.			COURTHOUSE AWARD FOR SCHOLARSHIPS
WALDO COUNTY, ME 39B SPRING ST BELFAST, ME 04915	01-6000015	GOVERNMENTAL UNIT	5,000.	0.			COURTHOUSE AWARD FOR SCHOLARSHIPS
OKLAHOMA COUNTY, OK 320 ROBERT S. KERR AVE OKLAHOMA CITY, OK 73102	73-6006400	GOVERNMENTAL UNIT	5,000.	0.			COURTHOUSE AWARD FOR SCHOLARSHIPS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 6.

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

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

Schedule I (Form 990) (2011)

132101 01-27-12

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: NACO REQUIRES THAT GRANTS BE MANAGED WITH SOUND FINANCIAL MANAGEMENT POLICIES, ADEQUATE INTERNAL CONTROL SYSTEMS, COST-EFFICIENT PROCUREMENT PROCEDURES, AND DOCUMENTATION OF ALL EXPENDITURES AND PURCHASES. ALL FINANCIAL AND ACCOUNTING RECORDS SHOULD BE AVAILABLE FOR INSPECTION AND SHOULD BE RETAINED BASED ON NACO'S DOCUMENT RETENTION POLICY.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☒ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
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. Explain in Part III. ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☐ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c		X
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization? If "Yes" to line 5a or 5b, describe in Part III.	5b		X
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization? If "Yes" to line 6a or 6b, describe in Part III.	6b		X
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).

Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name		(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 reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LARRY NAAKE	(i)	283,454.	0.	42,791.	29,090.	21,542.	376,877.	0.
	(ii)	15,969.	0.	2,411.	1,639.	1,214.	21,233.	0.
2 DAVID KEEN	(i)	146,519.	0.	431.	19,504.	27,701.	194,155.	0.
	(ii)	24,648.	0.	73.	3,281.	4,660.	32,662.	0.
3 EDWARD FERGUSON	(i)	99,369.	0.	1,414.	12,999.	13,127.	126,909.	0.
	(ii)	93,706.	0.	1,334.	12,258.	12,379.	119,677.	0.
4 EDWIN ROSADO	(i)	181,530.	0.	2,519.	21,881.	20,514.	226,444.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 BERT JARREAU	(i)	176,488.	0.	5,979.	21,755.	12,699.	216,921.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6 GEORGE GOODMAN	(i)	139,193.	0.	3,991.	17,317.	15,797.	176,298.	0.
	(ii)	9,518.	0.	273.	1,184.	1,080.	12,055.	0.
7 JEFFREY ARNOLD	(i)	128,644.	0.	8,977.	18,081.	11,117.	166,819.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
8 JOHN SAMARTZIS	(i)	96,469.	33,535.	112.	17,359.	18,427.	165,902.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
9 ROBERT FOGEL	(i)	110,866.	0.	2,786.	15,162.	26,107.	154,921.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

omplete this part to 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 dditional information.

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 4B: LARRY NAAKE PARTICIPATES IN A 457(F) PLAN THAT WAS FUNDED IN 2002, BUT TO WHICH CONTRIBUTIONS HAVE NOT BEEN MADE SINCE THAT YEAR. LOSSES ON THE PLAN FOR 2011 WERE $5,645.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2011

Open To Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

Part I **Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ $

Part II **Loans to and/or From Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total ▶ $										

Part III **Grants or Assistance Benefiting Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2011

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
NATIONAL ASSOCIATION OF CO	COMMON BOARD MEMBER	0.	PLEASE SEE		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF INTERESTED PERSON:

NATIONAL ASSOCIATION OF COUNTIES RESEARCH FOUNDATION

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

COMMON BOARD MEMBERS

(D) DESCRIPTION OF TRANSACTION: PLEASE SEE SCHEDULE R FOR ALL REPORTABLE TRANSACTIONS BETWEEN NACO AND THE NACO RESEARCH FOUNDATION.

Form 990 (2011) NATIONAL ASSOCIATION OF COUNTIES 53-0190321

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
LARRY DIX BOARD MEMBER	1.00	X						0.	0.	0.
WILLIAM DOHERTY BOARD MEMBER	1.00	X						0.	0.	0.
JAMES DWYER BOARD MEMBER	1.00	X						0.	0.	0.
BERNARD FAZZINI BOARD MEMBER	1.00	X						0.	0.	0.
PAT FLEMING BOARD MEMBER	1.00	X						0.	0.	0.
MIKE GILLESPIE BOARD MEMBER	1.00	X						0.	0.	0.
GREGG GOSLIN BOARD MEMBER	1.00	X						0.	0.	0.
JANE HAGUE BOARD MEMBER	1.00	X						0.	0.	0.
JAMES HAM BOARD MEMBER	1.00	X						0.	0.	0.
MARC HAMLIN BOARD MEMBER	1.00	X						0.	0.	0.
ROGER HANEY BOARD MEMBER	1.00	X						0.	0.	0.
BILL HANSELL BOARD MEMBER	1.00	X						0.	0.	0.
NANCY HANSEN BOARD MEMBER	1.00	X						0.	0.	0.
LARRY HARVARD BOARD MEMBER	1.00	X						0.	0.	0.
SALLY HEYMAN BOARD MEMBER	1.00	X						0.	0.	0.
JACK HILBERT BOARD MEMBER	1.00	X						0.	0.	0.
CAROL HOLDEN BOARD MEMBER	1.00	X						0.	0.	0.
STEPHEN HOLT BOARD MEMBER	1.00	X						0.	0.	0.
HELEN HOLTON BOARD MEMBER	1.00	X						0.	0.	0.
RONALD HOUSEMAN BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
JAMES HUDELSON BOARD MEMBER	1.00	X						0.	0.	0.
ANTHONY HYDE BOARD MEMBER	1.00	X						0.	0.	0.
GERALD HYLAND BOARD MEMBER	1.00	X						0.	0.	0.
OLEN JACKSON BOARD MEMBER	1.00	X						0.	0.	0.
MIKE JACOBS BOARD MEMBER	1.00	X						0.	0.	0.
MICHAEL JEANES BOARD MEMBER	1.00	X						0.	0.	0.
CYNTHIA JOHNSON BOARD MEMBER	1.00	X						0.	0.	0.
RANDY JOHNSON BOARD MEMBER	1.00	X						0.	0.	0.
TIM JOSI BOARD MEMBER	1.00	X						0.	0.	0.
AARON KENNARD BOARD MEMBER	1.00	X						0.	0.	0.
ANDREW KIMMEL BOARD MEMBER	1.00	X						0.	0.	0.
BILLY KING BOARD MEMBER	1.00	X						0.	0.	0.
LEE KLEIN BOARD MEMBER	1.00	X						0.	0.	0.
ELIZABETH KNISS BOARD MEMBER	1.00	X						0.	0.	0.
LESLIE KORGEL BOARD MEMBER	1.00	X						0.	0.	0.
KUALII KIPUKAI BOARD MEMBER	1.00	X						0.	0.	0.
ANGELO KYLE BOARD MEMBER	1.00	X						0.	0.	0.
DONALD LARSON BOARD MEMBER	1.00	X						0.	0.	0.
CHRISTIAN LEINBACH BOARD MEMBER	1.00	X						0.	0.	0.
LEIGH LENZMEIER BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week	(C) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
LARRY LIDDELL BOARD MEMBER	1.00	X						0.	0.	0.
MARK LUTTRELL BOARD MEMBER	1.00	X						0.	0.	0.
HARLAN MADZEN BOARD MEMBER	1.00	X						0.	0.	0.
LEE MAY BOARD MEMBER	1.00	X						0.	0.	0.
TIMOTHY MCCORMICK BOARD MEMBER	1.00	X						0.	0.	0.
MICHAEL MCGINLEY BOARD MEMBER	1.00	X						0.	0.	0.
MATTIE MCKINNEY BOARD MEMBER	1.00	X						0.	0.	0.
LAURA MERRILL BOARD MEMBER	1.00	X						0.	0.	0.
KAREN MILLER BOARD MEMBER	1.00	X						0.	0.	0.
JUDY ANN MILLER BOARD MEMBER	1.00	X						0.	0.	0.
CAROL MOERHLE BOARD MEMBER	1.00	X						0.	0.	0.
WAYMON MUMFORD BOARD MEMBER	1.00	X						0.	0.	0.
JANIE MURRAY BOARD MEMBER	1.00	X						0.	0.	0.
CAROL MOERHLE BOARD MEMBER	1.00	X						0.	0.	0.
WAYMON MUMFORD BOARD MEMBER	1.00	X						0.	0.	0.
JANIE MURRAY BOARD MEMBER	1.00	X						0.	0.	0.
PAUL NAGUIN BOARD MEMBER	1.00	X						0.	0.	0.
O.D. NETTER BOARD MEMBER	1.00	X						0.	0.	0.
FRANK NEWTON BOARD MEMBER	1.00	X						0.	0.	0.
DAVID NICHOLSON BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Form 990 (2011) NATIONAL ASSOCIATION OF COUNTIES 53-0190321

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

(A) Name and title	(B) Average hours per week	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
PATTY O'CONNOR BOARD MEMBER	1.00	X						0.	0.	0.
PATRICK PADILLA BOARD MEMBER	1.00	X						0.	0.	0.
TONI PAPPAS BOARD MEMBER	1.00	X						0.	0.	0.
DUANE PATRICK BOARD MEMBER	1.00	X						0.	0.	0.
PAUL PEARCE BOARD MEMBER	1.00	X						0.	0.	0.
CHESTER PINTARELLI BOARD MEMBER	1.00	X						0.	0.	0.
JOSEPH PONTANILLA BOARD MEMBER	1.00	X						0.	0.	0.
TONI PRECKWINKLE BOARD MEMBER	1.00	X						0.	0.	0.
GRADY PRESTAGE BOARD MEMBER	1.00	X						0.	0.	0.
LYNDA RING ERICKSON BOARD MEMBER	1.00	X						0.	0.	0.
MANUEL RUIZ BOARD MEMBER	1.00	X						0.	0.	0.
JOHN RUSSELL BOARD MEMBER	1.00	X						0.	0.	0.
HARVEY RUVIN BOARD MEMBER	1.00	X						0.	0.	0.
WILLIAM RYAN BOARD MEMBER	1.00	X						0.	0.	0.
JOHN SANDOVAL BOARD MEMBER	1.00	X						0.	0.	0.
DENNIS SANDQUIST BOARD MEMBER	1.00	X						0.	0.	0.
MICHELE SHERRER BOARD MEMBER	1.00	X						0.	0.	0.
HAL SMALLEY BOARD MEMBER	1.00	X						0.	0.	0.
EUGENE SMITH BOARD MEMBER	1.00	X						0.	0.	0.
JAMES SNYDER BOARD MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Form 990 (2011) NATIONAL ASSOCIATION OF COUNTIES 53-0190321

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
ROBERT SPENCE BOARD MEMBER	1.00	X						0.	0.	0.
DON STAPLEY BOARD MEMBER	1.00	X						0.	0.	0.
ROBERT SUVER BOARD MEMBER	1.00	X						0.	0.	0.
DAVID TALERICO BOARD MEMBER	1.00	X						0.	0.	0.
JERRIE TIPTON BOARD MEMBER	1.00	X						0.	0.	0.
DANIEL TROY BOARD MEMBER	1.00	X						0.	0.	0.
KENNETH ULMAN BOARD MEMBER	1.00	X						0.	0.	0.
GRANT VEEDER BOARD MEMBER	1.00	X						0.	0.	0.
RON WALTER BOARD MEMBER	1.00	X						0.	0.	0.
BETTY LOU WARD BOARD MEMBER	1.00	X						0.	0.	0.
KENTON WARD BOARD MEMBER	1.00	X						0.	0.	0.
GEORGE WEBB BOARD MEMBER	1.00	X						0.	0.	0.
BONNIE WEBER BOARD MEMBER	1.00	X						0.	0.	0.
ARLANDA WILLIAMS BOARD MEMBER	1.00	X						0.	0.	0.
NOAH WOODS BOARD MEMBER	1.00	X						0.	0.	0.
LENNY ELIASON PRESIDENT	1.00	X		X				3,632.	0.	0.
CHRISTOPHER RODGERS 1ST VICE PRESIDENT	1.00	X		X				0.	0.	0.
LINDA LANGSTON 2ND VICE PRESIDENT	1.00	X		X				824.	0.	0.
GLEN WHITLEY IMMEDIATE PAST PRESIDENT	1.00	X		X				4,117.	0.	0.
LARRY NAAKE EXECUTIVE DIRECTOR	35.50			X				326,245.	18,380.	47,252.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
DAVID KEEN DIRECTOR, FINANCE & ADMIN	32.10			X				146,950.	24,721.	50,677.
EDWARD FERGUSON DEPUTY EXECUTIVE DIRECTOR	19.30				X			100,783.	95,040.	46,875.
EDWIN ROSADO LEGISLATIVE DIRECTOR	37.50				X			184,049.	0.	38,572.
BERT JARREAU CHIEF INFORMATION OFFICER	37.50				X			182,467.	0.	30,660.
GEORGE GOODMAN PUBLIC AFFAIRS DIRECTOR	35.10				X			143,184.	9,791.	32,471.
JEFFREY ARNOLD DEPUTY LEGISLATIVE DIRECTO	37.50					X		137,621.	0.	25,570.
JOHN SAMARTZIS CORPORATE PROGRAMS DIRECTOR	37.50					X		130,116.	0.	34,346.
ROBERT FOGEL SENIOR LEGISLATIVE DIRECTOR	37.50					X		113,652.	0.	39,343.
DEBORAH STOUTAMIRE DIRECTOR OF HUMAN RESOURCES	37.50					X		110,284.	0.	31,465.
WILLIAM CRAMER MARKETING DIRECTOR	37.50					X		108,176.	0.	24,453.
Total to Part VII, Section A, line 1c								1,692,100.	147,932.	401,684.

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.

OMB No. 1545-0047
2011
Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
TO STIMULATE THE CONTINUING IMPROVEMENT OF COUNTY GOVERNMENT; TO SPEAK NATIONALLY FOR COUNTY GOVERNMENT; TO CONTRIBUTE TO THE KNOWLEDGE AND AWARENESS OF THE HERITAGE AND FUTURE OF COUNTY GOVERNMENT; TO SERVE AS A LIASION BETWEEN THE NATION'S COUNTIES AND OTHER LEVELS OF GOVERNMENT; AND TO ACHIEVE UNDERSTANDING OF THE ROLE OF COUNTIES IN THE FEDERAL SYSTEM.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
CONTRIBUTIONS AND OTHER MISC PROGRAMS- FUNDING TO PROVIDE FOR OPERATING COSTS OF RELATED ORGANIZATION.
EXPENSES $ 1,642,507. INCLUDING GRANTS OF $ 1,642,507. REVENUE $ 0.

INFORMATION TECHNOLOGY CENTER
EXPENSES $ 181,030. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

PUBLIC AFFAIRS
EXPENSES $ 981,488. INCLUDING GRANTS OF $ 0. REVENUE $ 3,295.

COUNTY SERVICES
EXPENSES $ 7,943. INCLUDING GRANTS OF $ 0. REVENUE $ 31,388.

MEMBERSHIP AND OTHER SERVICES
EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 4,715,530.

FORM 990, PART VI, SECTION A, LINE 1: NACO HAS AN EXECUTIVE COMMITTEE

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

WHICH IS RESPONSIBLE FOR THE PROPERTY, FUNDS AND BUSINESS AFFAIRS OF THE ASSOCIATION IN THE ABSENCE OF THE BOARD. THE EXECUTIVE 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; MAY ESTABLISH SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATION, SUBJECT TO THE BOARD'S APPROVAL.

THE EXECUTIVE COMMITTEE IS COMPOSED OF THE NACO PRESIDENT, PRESIDENT-ELECT, FIRST VICE PRESIDENT, SECOND VICE PRESIDENT, AND IMMEDIATE PAST PRESIDENT (THE MOST RECENT PAST PRESIDENT WHO IS STILL AN ELECTED COUNTY OFFICIAL OF AN ACTIVE NACO MEMBER). THE PRESIDENT CHAIRS THE EXECUTIVE COMMITTEE.

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.

FORM 990, PART VI, SECTION A, LINE 7A: 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

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

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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.

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,

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

THESE BYLAWS, AND THE POLICIES ESTABLISHED BY A MAJORITY VOTE OF THE VOTING ACTIVE MEMBER COUNTIES OF THE ASSOCIATION AT THE ANNUAL CONFERENCE.

FORM 990, PART VI, SECTION B, LINE 11: THE NACO AUDIT COMMITTEE AND THE EXECUTIVE COMMITTEE, SUBSETS OF THE BOARD OF DIRECTORS, REVIEW THE DRAFT FORM 990 BEFORE FILING. UPON APPROVAL, THE FINAL FORM IS MADE AVAILABLE TO ALL BOARD MEMBERS VIA THE NACO WEBSITE.

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 DISCLOSRE STATEMENT UPON ASSUMPTION OF OFFICE AND TO PROMPTLY REPORT AN CONFLICT OF INTEREST SITUATION THAT MAY ARISE WHILE THEY'RE IN OFFICE.

FORM 990, PART VI, SECTION B, LINE 15: CEO, EXECUTIVE DIRECTOR OR TOP MANAGEMENT

THE PROCESS GOES THROUGH A REVIEW AND APPROVAL BY INDEPENDENT PERSONS (EXECUTIVE COMMITTEE), COMPARABILITY DATA (REVIEW OF SALARIES AND BENEFITS OF EXECUTIVE DIRECTORS/PRESIDENT OF OTHER NON-PROFIT ORGANIZATIONS COMPARABLE TO NACO) AND PERFORMANCE EVALUATION BY THE EXECUTIVE BOARD. THE EXECUTIVE DIRECTOR'S ANNUAL COMPENSATION, BASED UPON THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE, IS DECIDED AND APPROVED AT THE BOARD OF DIRECTORS MEETING HELD DURING THE NACO ANNUAL CONFERENCE.

OTHER OFFICERS OR KEY EMPLOYEES:

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

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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.

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.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS:	-1,227,444.
EQUITY IN EARNINGS OF SUBSIDIARY	358,311.
TOTAL TO FORM 990, PART XI, LINE 5	-869,133.

FORM 990, PART XI, LINE 2C

THIS PROCESS HAS REMAINED UNCHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047
2011
Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF COUNTIES

Employer identification number: 53-0190321

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

(a) Name, address, and EIN 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" to 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
NACO RESEARCH FOUNDATION - 53-0241255 25 MASSACHUSETTS AVE WASHINGTON, DC 20001	EDUCATION	DELAWARE	501(C)(3)	509(A)(2)	NACO	X	

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

Schedule R (Form 990) 2011

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01-23-12 LHA

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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) Disproportion-ate allocations? Yes	No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to 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
NACO FINANCIAL SERVICES CORPORATION - 52-1913476 25 MASSACHUSSETTS AVENUE, NW WASHINGTON, DC 20001	MANAGEMENT SERVICES	DE		C CORP	4,598,229.	2,661,685.	100.00%

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, 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	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b	X	
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Sale of assets to related organization(s)	1f		X
g	Purchase of assets from related organization(s)	1g		X
h	Exchange of assets with related organization(s)	1h		X
i	Lease of facilities, equipment, or other assets to related organization(s)	1i	X	
j	Lease of facilities, equipment, or other assets from related organization(s)	1j		X
k	Performance of services or membership or fundraising solicitations for related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations by related organization(s)	1l		X
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	X	
n	Sharing of paid employees with related organization(s)	1n	X	
o	Reimbursement paid to related organization(s) for expenses	1o		X
p	Reimbursement paid by related organization(s) for expenses	1p	X	
q	Other transfer of cash or property to related organization(s)	1q	X	
r	Other transfer of cash or property from related organization(s)	1r		X

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 other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) NACO RESEARCH FOUNDATION	B	1,652,507.	CASH
(2) NACO RESEARCH FOUNDATION	P	698,377.	CASH
(3) NACO RESEARCH FOUNDATION	M	1,111,612.	CASH
(4) NACO RESEARCH FOUNDATION	N	1,229,668.	CASH
(5) NACO RESEARCH FOUNDATION	Q	273,162.	CASH
(6) NACO RESEARCH FOUNDATION	I	484,138.	CASH

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

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

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

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Form **8868** (Rev. January 2012)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	NATIONAL ASSOCIATION OF COUNTIES	[X] 53-0190321
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 25 MASSACHUSETTS AVENUE, N.W., NO. 500	Social security number (SSN) [ ]
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20001	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ DAVID KEEN, CHIEF FINANCIAL OFFICER - 25 MASSACHUSETTS AVE, NW, STE. 500 - WASHINGTON, DC 20001

  Telephone No. ▶ (202) 942-4206 FAX No. ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2012 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2011 or

▶ [ ] tax year beginning ______ , and ending ______ .

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.