

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2015

Open to Public Inspection

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

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

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

C Name of organization
NATIONAL ASSOCIATION OF COUNTIES
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
25 MASSACHUSETTS AVENUE NW No 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 \$ 18,039,298

F Name and address of principal officer
MATTHEW CHASE
25 MASSACHUSETTS AVENUE NW No 500
WASHINGTON, DC 20001

H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
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

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

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets
3 Number of voting members of the governing body (Part VI, line 1a) 127
4 Number of independent voting members of the governing body (Part VI, line 1b) 126
5 Total number of individuals employed in calendar year 2015 (Part V, line 2a) 116
6 Total number of volunteers (estimate if necessary) 1,933
7a Total unrelated business revenue from Part VIII, column (C), line 12 0
7b Net unrelated business taxable income from Form 990-T, line 34 0

Revenue table with columns: Revenue, Prior Year, Current Year
8 Contributions and grants (Part VIII, line 1h) 0 118,967
9 Program service revenue (Part VIII, line 2g) 8,152,362 8,401,224
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 626,359 726,827
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 6,477,351 6,995,057
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 15,256,072 16,242,075

Expenses table with columns: Expenses, Prior Year, Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 3,576,095 3,035,407
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) 5,703,379 5,808,080
16a Professional fundraising fees (Part IX, column (A), line 11e) 0 0
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 6,024,649 6,914,262
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 15,304,123 15,757,749
19 Revenue less expenses Subtract line 18 from line 12 -48,051 484,326

Net Assets or Fund Balances table with columns: Net Assets or Fund Balances, Beginning of Current Year, End of Year
20 Total assets (Part X, line 16) 41,441,426 41,616,519
21 Total liabilities (Part X, line 26) 6,312,427 6,052,372
22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

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

Sign Here
Signature of officer
robert hagans jr chief financial officer
Type or print name and title

Paid Preparer Use Only
Prnt/Type preparer's name Deborah G Kosnett
Preparer's signature Deborah G Kosnett
Firm's name Tate and Tryon
Firm's address 2021 L Street NW Suite 400 Washington, DC 20036

May the IRS discuss this return with the preparer shown above? (see instructions)

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 2,964,676 including grants of \$ 2,950,407) (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 \$ 2,578,858 including grants of \$ 85,000) (Revenue \$ 355,408)
 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 \$ 2,186,762 including grants of \$ 0) (Revenue \$ 2,630,000)
 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

See Additional Data

4d Other program services (Describe in Schedule O)
 (Expenses \$ 1,611,260 including grants of \$ 0) (Revenue \$ 9,197,016)

4e Total program service expenses 9,341,556

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part VI Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

Table with columns for line number, description, and Yes/No responses. Includes lines 1a-1b, 2-9.

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

Table with columns for line number, description, and Yes/No responses. Includes lines 10a-16b.

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							2,040,722	231,669	428,481	

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? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
INVNT 295 Lafayette Street 7th floor NEW YORK, NY 10012	CONVENTION MEDIA PRODUCTION	441,839
ClearPath Solutions LLC 2465 Centreville Road J17-722 Hemdon, VA 20171	Server maintenance and software technica	313,985
Taoti Cteatve 1250 Connecticut Avenue NW Suite Washington, DC 20036	Website enhancement	238,484
Freeman Audio Visual PO Box 650036 Dallas, TX 75265	Conference Audio-Visual and Equipment Re	163,506
Keppler Asociates 3030 Clarendon Blvd 7th Floor Arlington, VA 22201	Conference Speakers	108,250

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 **▶ 5**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e	118,967				
	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	118,967				
Program Service Revenue			Business Code				
	2a	Membership Dues	900099	5,150,352	5,150,352		
	b	Meetings	900099	2,294,000	2,294,000		
	c	Sponsorship	900099	939,800		939,800	
	d	Publication Sales	511190	12,517	12,517		
	e	PUBLIC LAND TRUST	900099	4,555	4,555		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		8,401,224			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		691,459		691,459	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		6,502,701	3,781,200	2,721,501	
	6a	Gross rents	(i) Real	331,188			
			(ii) Personal				
			b Less rental expenses	333,947			
			c Rental income or (loss)	-2,759			
	d	Net rental income or (loss)		-2,759		-2,759	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	1,480,189		18,455	
			(ii) Other				
			b Less cost or other basis and sales expenses	1,463,276		0	
			c Gain or (loss)	16,913		18,455	
	d	Net gain or (loss)		35,368		35,368	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses b					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities See Part IV, line 19	a					
b	Less direct expenses b						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	a					
		b Less cost of goods sold b					
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11a	Miscellaneous	900099	393,808		393,808		
b	marketing fees	900099	101,307		101,307		
c							
d	All other revenue						
e	Total. Add lines 11a-11d		495,115				
12	Total revenue. See Instructions		16,242,075	11,242,624	0	4,880,484	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	3,035,407	3,035,407		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,558,995	794,041	764,954	
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	2,884,993	1,361,649	1,523,344	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	664,279	76,872	587,407	
9	Other employee benefits	372,899	361,170	11,729	
10	Payroll taxes	326,914	215,643	111,271	
11	Fees for services (non-employees)				
a	Management				
b	Legal	51,942		51,942	
c	Accounting	61,369		61,369	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	57,020		57,020	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	702,017	281,158	420,859	
12	Advertising and promotion	400,395	229,059	171,336	
13	Office expenses	441,234	236,736	204,498	
14	Information technology	183,744	1,865	181,879	
15	Royalties				
16	Occupancy	1,109,195		1,109,195	
17	Travel	548,952	234,204	314,748	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	182,761	18,271	164,490	
19	Conferences, conventions, and meetings	2,924,386	2,261,018	663,368	
20	Interest	4,944		4,944	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	638,589	71,573	567,016	
23	Insurance	65,771	10,041	55,730	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	PURCHASED SERVICES	1,018,772	6,000	1,012,772	
b	SUBSCRIPTIONS	128,578	106,085	22,493	
c	PLAQUES, RECOGNITIONS &	49,069	8,730	40,339	
d	MISCELLANEOUS	42,514	32,034	10,480	
e	All other expenses	-1,696,990		-1,696,990	
25	Total functional expenses. Add lines 1 through 24e	15,757,749	9,341,556	6,416,193	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	4,223,304	2	4,820,715
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,465,245	4	3,385,946
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	468,207	9	721,584
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a 5,821,613		
	b Less accumulated depreciation	10b 4,863,901	1,250,056	10c 957,712
	11 Investments—publicly traded securities	29,879,659	11	29,479,112
	12 Investments—other securities. See Part IV, line 11	1,656,297	12	1,791,600
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	498,658	15	459,850
16 Total assets. Add lines 1 through 15 (must equal line 34)	41,441,426	16	41,616,519	
Liabilities	17 Accounts payable and accrued expenses	1,570,861	17	1,997,237
	18 Grants payable		18	
	19 Deferred revenue	4,107,927	19	3,991,059
	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	633,639	25	64,076
	26 Total liabilities. Add lines 17 through 25	6,312,427	26	6,052,372
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	35,128,999	27	35,564,147
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	35,128,999	33	35,564,147	
34 Total liabilities and net assets/fund balances	41,441,426	34	41,616,519	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,242,075
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,757,749
3	Revenue less expenses Subtract line 2 from line 1	3	484,326
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,128,999
5	Net unrealized gains (losses) on investments	5	-984,481
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	935,303
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	35,564,147

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 53-0190321

Name: NATIONAL ASSOCIATION OF COUNTIES

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

(Code) (Expenses \$ 1,290,524 including grants of \$ 0) (Revenue \$ 4,555)

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 CIRCULATED TO MORE THAN 33,200 ELECTED AND APPOINTED COUNTY OFFICIALS ACROSS THE COUNTRY COUNTY NEWS INFORMS COUNTY OFFICIALS ABOUT WHAT IS HAPPENING IN OTHER COUNTIES AND PROVIDES INFORMATION ABOUT LEGISLATIVE AND REGULATORY ACTIVITIES IN WASHINGTON, D C , THAT AFFECT COUNTIES AND THEIR RESIDENTS COUNTY NEWS IS ALSO AVAILABLE ON LINE COUNTY NEWS ALERT, AN ELECTRONIC NEWSLETTER DISTRIBUTED BIWEEKLY TO 43,000 MEMBERS, TELLS MEMBERS THAT COUNTY NEWS IS AVAILABLE ONLINE, HIGHLIGHTS HEADLINES IN THE CURRENT ISSUE, AND KEEPS THEM UP-TO-DATE ON ASSOCIATION NEWS, PROGRAMS AND MEMBER SERVICES

(Code) (Expenses \$ 140,670 including grants of \$ 0) (Revenue \$ 133,800)

Information technology - THE ASSOCIATION PROVIDES GUIDANCE AND EDUCATION TO COUNTY GOVERNMENTS ON INFORMATION TECHNOLOGY-RELATED MATTERS THROUGH TECHNOLOGY SUMMITS AND WORKSHOPS HELD DURING NACO CONFERENCES THESE EVENTS BRING TOGETHER ELECTED COUNTY OFFICIALS, COUNTY CIO'S AND VENDORS IN THE IT MARKETPLACE TO PROVIDE COUNTY GOVERNMENTS THE TECHNOLOGY VISION AND LEADERSHIP FOR DEVELOPING AND IMPLEMENTING IT INITIATIVES ONGOING SUPPORT IS PROVIDED BY FORMING BUSINESS ALLIANCES WITH COMPANIES AND ORGANIZATIONS IN THE INFORMATION TECHNOLOGY MARKETPLACE THE ASSOCIATION ALSO SERVES AS A LIAISON AND ADVOCATE FOR COUNTIES WITH OTHER LEVELS OF GOVERNMENT

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

(Code) (Expenses \$ 180,066 including grants of \$ 0) (Revenue \$ 99,500)
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

(Code) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 3,781,200)
DEFERRED COMPENSATION - THE NATIONAL ASSOCIATION OF COUNTIES (NACO), IN PARTNERSHIP WITH STATE ASSOCIATIONS OF COUNTIES, ENDORSES A SECTION 457 DEFERRED COMPENSATION PROGRAM ADMINISTERED BY NATIONWIDE RETIREMENT SOLUTIONS (NRS) THE DEFERRED COMPENSATION PROGRAM OFFERS COUNTY EMPLOYEES A WAY TO AUGMENT RETIREMENT SAVINGS WHILE POSTPONING THE PAYMENT OF FEDERAL, AND IN MANY CASES, STATE INCOME TAXES MORE THAN 345,000 COUNTY EMPLOYEES FROM OVER 3,000 COUNTIES AND COUNTY ENTITIES CURRENTLY PARTICIPATE IN THE PROGRAM WITH ACCUMULATED ASSETS OF MORE THAN \$14.5 BILLION AS OF 12/31/2015

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

(Code) (Expenses \$	0	including grants of \$	0) (Revenue \$	5,177,961)
MEMBERSHIP SERVICES- REPRESENTS THE COSTS OF OBTAINING AND RETAINING MEMBERSHIPS FOR COUNTY, ASSOCIATE AND PREMIER MEMBERS Membership services costs (classified as G&A totalled \$2,678,703 in 2015							

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ikaika Anderson BOARD MEMBER	1 00	X						0	0	0
Allan Angel BOARD MEMBER	1 00	X						0	0	0
Bronwyn Asplund-Walsh BOARD MEMBER	1 00	X						0	0	0
Orrin Bailey BOARD MEMBER	1 00	X						0	0	0
Rushern Baker BOARD MEMBER	1 00	X						0	0	0
Peter Baldacci BOARD MEMBER	1 00	X						0	0	0
John Becker BOARD MEMBER	1 00	X						0	0	0
Alisha Bell BOARD MEMBER	1 00	X						0	0	0
Daniel Betts BOARD MEMBER	1 00	X						0	0	0
Jessica Beyer BOARD MEMBER	1 00	X						0	0	0
Cindy Bobbitt BOARD MEMBER	1 00	X						0	0	0
Mary Ann Borgeson BOARD MEMBER	1 00	X						0	0	0
Timothy Brown 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
George Cole BOARD MEMBER	1 00	X						0	0	0
David Cox BOARD MEMBER	1 00	X						0	0	0
Karen Crane BOARD MEMBER	1 00	X						0	0	0
Gordon Cruickshank BOARD MEMBER	1 00	X						0	0	0
Kenneth Dahlstedt BOARD MEMBER	1 00	X						0	0	0
Mary Beth Davidson BOARD MEMBER	1 00	X						0	0	0
Kathryn Dodge BOARD MEMBER	1 00	X						0	0	0
Jerry Doucette BOARD MEMBER	1 00	X						0	0	0
Daryl Dukart BOARD MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ed Eilert BOARD MEMBER	1 00	X						0	0	0
Lenny Eliason BOARD MEMBER	1 00	X						0	0	0
Phyllis Errico BOARD MEMBER	1 00	X						0	0	0
Bernard Fazzini BOARD MEMBER	1 00	X						0	0	0
Richard Forster BOARD MEMBER	1 00	X						0	0	0
Lew Gaiter BOARD MEMBER	1 00	X						0	0	0
Kerry Gibson BOARD MEMBER	1 00	X						0	0	0
Keith Goodwin BOARD MEMBER	1 00	X						0	0	0
Gregg Goslin BOARD MEMBER	1 00	X						0	0	0
Loren Grosskopf 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
George Hartwick BOARD MEMBER	1 00	X						0	0	0
Connie Hickman BOARD MEMBER	1 00	X						0	0	0
Ron Hickman BOARD MEMBER	1 00	X						0	0	0
Herschel Hicks 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
Melvyn Houser BOARD MEMBER	1 00	X						0	0	0
Len Humphries BOARD MEMBER	1 00	X						0	0	0
Judy Beth Hutcherson 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
Patrick Irwin BOARD MEMBER	1 00	X						0	0	0
Teresa Jacobs BOARD MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Michael Jeanes BOARD MEMBER	1 00	X						0	0	0
B Ray Jeffers BOARD MEMBER	1 00	X						0	0	0
Larry Johnson BOARD MEMBER	1 00	X						0	0	0
Randy Johnson BOARD MEMBER	1 00	X						0	0	0
Tracey Johnson BOARD MEMBER	1 00	X						0	0	0
Evelyn Kolbe BOARD MEMBER	1 00	X						0	0	0
KipuKai Kualii BOARD MEMBER	1 00	X						0	0	0
Chip LaMarca BOARD MEMBER	1 00	X						0	0	0
Linda Langston BOARD MEMBER	1 00	X						0	0	0
David Lasher BOARD MEMBER	1 00	X						0	0	0
Gary Lee BOARD MEMBER	1 00	X						0	0	0
Christian Leimbach BOARD MEMBER	1 00	X						0	0	0
Merceria Ludgood BOARD MEMBER	1 00	X						0	0	0
Mark Luttrell BOARD MEMBER	1 00	X						0	0	0
Richard Malm BOARD MEMBER	1 00	X						0	0	0
Tyler Massey BOARD MEMBER	1 00	X						0	0	0
Timothy McCormick BOARD MEMBER	1 00	X						0	0	0
Jim McDonough BOARD MEMBER	1 00	X						0	0	0
Michael McGinley BOARD MEMBER	1 00	X						0	0	0
Debbi McGinnis BOARD MEMBER	1 00	X						0	0	0
Timothy McGuire BOARD MEMBER	1 00	X						0	0	0
Todd Mielke BOARD MEMBER	1 00	X						0	0	0
Karen Miller BOARD MEMBER	1 00	X						0	0	0
Carol Moehrl BOARD MEMBER	1 00	X						0	0	0
Harrison Moody BOARD MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Paul Mosley BOARD MEMBER	1 00	X						0	0	0
Waymon Mumford BOARD MEMBER	1 00	X						0	0	0
David Nicholson BOARD MEMBER	1 00	X						0	0	0
Richard Oden BOARD MEMBER	1 00	X						0	0	0
Dennis O'Loughlin BOARD MEMBER	1 00	X						0	0	0
Dennis Onishi BOARD MEMBER	1 00	X						0	0	0
Michael Ortner BOARD MEMBER	1 00	X						0	0	0
J Glenn Osborne BOARD MEMBER	1 00	X						0	0	0
Lynn Padgett BOARD MEMBER	1 00	X						0	0	0
Chester Pintarelli BOARD MEMBER	1 00	X						0	0	0
Toni Preckwinkle BOARD MEMBER	1 00	X						0	0	0
John Prinkki BOARD MEMBER	1 00	X						0	0	0
Helen Purcell BOARD MEMBER	1 00	X						0	0	0
Cherryl Ramirez BOARD MEMBER	1 00	X						0	0	0
Randy Ripperger BOARD MEMBER	1 00	X						0	0	0
Lesley Robinson BOARD MEMBER	1 00	X						0	0	0
Christopher Rodgers BOARD MEMBER	1 00	X						0	0	0
Timothy Roussel BOARD MEMBER	1 00	X						0	0	0
Manuel Ruiz BOARD MEMBER	1 00	X						0	0	0
Harvey Ruvin BOARD MEMBER	1 00	X						0	0	0
Charlotte Sandvik BOARD MEMBER	1 00	X						0	0	0
Joel Schell BOARD MEMBER	1 00	X						0	0	0
James Schmidt BOARD MEMBER	1 00	X						0	0	0
Nancy Schouweiler BOARD MEMBER	1 00	X						0	0	0
Judith Shiprack BOARD MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Eugene Smith BOARD MEMBER	1 00	X						0	0	0
James Snyder BOARD MEMBER	1 00	X						0	0	0
Elizabeth Stefanics BOARD MEMBER	1 00	X						0	0	0
Priscilla Taylor BOARD MEMBER	1 00	X						0	0	0
Jonathan Thompson 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
Grant Veeder BOARD MEMBER	1 00	X						0	0	0
Hubert Walsh BOARD MEMBER	1 00	X						0	0	0
Kenton Ward BOARD MEMBER	1 00	X						0	0	0
Betty Lou Ward BOARD MEMBER	1 00	X						0	0	0
Patricia Ward BOARD MEMBER	1 00	X						0	0	0
George Webb BOARD MEMBER	1 00	X						0	0	0
Larry White BOARD MEMBER	1 00	X						0	0	0
Ron Whitehead BOARD MEMBER	1 00	X						0	0	0
Glen Whitley BOARD MEMBER	1 00	X						0	0	0
Mark Whitney BOARD MEMBER	1 00	X						0	0	0
Paul Wilson BOARD MEMBER	1 00	X						0	0	0
Debbie Wise BOARD MEMBER	1 00	X						0	0	0
Debbie Wood BOARD MEMBER	1 00	X						0	0	0
Noah Woods BOARD MEMBER	1 00	X						0	0	0
James Young BOARD MEMBER	1 00	X						0	0	0
Rick Yzaguirre BOARD MEMBER	1 00	X						0	0	0
Roy Brooks Second Vice President	1 00	X		X				0	0	0
Sallie Clark President	1 00	X		X				4,025	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Bryan Desloge First Vice President	1 00	X		X				0	0	0
G Riki Hokama Immediate Past President	1 00	X		X				0	0	0
Robert Hagans Chief Financial Officer	5 00 25 00	X		X				63,750	12,750	0
David Keen Chief Financial Officer	34 00 3 50			X				144,373	14,862	41,285
Matthew Chase Executive Director	33 00 4 50			X				376,215	41,802	61,375
Daniel Gillison CSI Director	15 00 22 50				X			81,750	122,624	25,756
Bert Jarreau Chief Innovation Officer	37 50 0 00				X			209,401	0	34,193
George Goodman Public Affairs Director	36 00 1 50				X			181,762	7,574	31,744
Deborah Cox Legislative Director	37 50 0 00				X			216,744	0	29,414
DEBORAH STOUTAMIRE Human Resource Director	7 50 30 00				X			128,229	32,057	42,989
Paul Beddoe Deputy Legislative Director	37 50 0 00					X		142,092	0	25,390
Brian Namey Public Affairs Director	37 50 0 00					X		129,778	0	27,355
Shannon Houston-Smack Controller	37 50 0 00					X		126,364	0	36,379
Anne Powell Applications Manager	37 50 0 00					X		115,662	0	36,131
Andrew Goldschmidt Director of Membership	37 50 0 00					X		120,577	0	36,470

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at**
www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

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

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

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

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

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

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

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

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

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

2

Political expenditures

▶

\$ _____

3

Volunteer hours

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____

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

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

4a

Was a correction made?

Yes No

b If "Yes," describe in Part IV

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

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

2

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

▶

\$ _____

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

4

Did the filing organization file **Form 1120-POL** for this year?

Yes No

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
2				
3				
4				
5				
6				

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
---	----------------------------------	-----------------------------

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount. Enter the amount from the following table in both columns

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

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a. If zero or less, enter -0-

i Subtract line 1f from line 1c. If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes
No

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

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

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

1 Dues, assessments and similar amounts from members

1	
----------	--

2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).

2a	
b Carryover from last year	
2b	
c Total	
2c	

3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues

3	
----------	--

4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?

4	
----------	--

5 Taxable amount of lobbying and political expenditures (see instructions)

5	
----------	--

Part IV Supplemental Information

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

Return Reference	Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2015

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL ASSOCIATION OF COUNTIES

Employer identification number 53-0190321

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

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

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

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Table with 2 columns: Description (1c-1f) and Amount. Rows include Beginning balance, Additions during the year, Distributions during the year, and Ending balance.

- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

- 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.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, and End of year balance.

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

- a Board designated or quasi-endowment
b Permanent endowment
c Temporarily restricted endowment
The percentages on lines 2a, 2b, and 2c should equal 100%

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

Small table with 2 columns: Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations, 3b.

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

- 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.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include Land, Buildings, Leasehold improvements, Equipment, Other, and Total.

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

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

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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

1. (a) Description of liability	(b) Book value
Federal income taxes	
OBLIGATIONS UNDER CAPITAL LEASE	124,085
DEFERRED COMPENSATION	458,536
DEFERRED RENT	387,998
DUE TO AFFILIATES	-906,543
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	64,076

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	16,526,844
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	-984,481	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	935,303	
e	Add lines 2a through 2d	2e		-49,178
3	Subtract line 2e from line 1	3		16,576,022
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	-333,947	
c	Add lines 4a and 4b	4c		-333,947
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5		16,242,075

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

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

1	Total expenses and losses per audited financial statements		1	16,091,696
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	333,947	
e	Add lines 2a through 2d	2e		333,947
3	Subtract line 2e from line 1	3		15,757,749
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		15,757,749

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	equity in earnings of subsidiary 935,303
Part XI, Line 4b - Other Adjustments	RENTAL EXPENSE TO PART VIII -333,947
Part XII, Line 2d - Other Adjustments	RENTAL EXPENSE TO PART VIII 333,947
FORM 990, SCHEDULE D, PARTS XI AND XII	AUDITED FINANCIAL STATEMENTS ARE CONSOLIDATED TO INCLUDE NACO AND THE FINANCIAL ACTIVITIES OF THE RELATED ORGANIZATIONS AS OUTLINED IN SCHEDULE R, PARTS II AND IV THE RECONCILIATION IN PARTS XI AND XII IS TO THE NACO PORTION OF THE CONSOLIDATED FINANCIAL STATEMENTS NACO DOES NOT RECEIVE A SEPARATE AUDITED FINANCIAL STATEMENT

Part XIII Supplemental Information (*continued*)

Return Reference	Explanation

Schedule I (Form 990)

OMB No 1545-0047

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

2015

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

Attach to Form 990.

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Includes rows for NACo Research Foundation and STATE AND LOCAL LEGAL CENTER.

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

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

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

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

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

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

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

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

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input checked="" type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	Yes									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	Yes									
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p>	Yes									
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	Yes									
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>		No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>										
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>		No								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p>		No								
<p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>		No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	Yes									
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>		No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>										

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
	Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
Part I, Line 1a	COMPANION TRAVEL IS PAID FOR THE PRESIDENT AND FOR THE EXECUTIVE DIRECTOR AS PART OF THE COSTS RELATED TO THEIR TRAVEL EXPENSES WHILE ON OFFICIAL BUSINESS REPRESENTING NACO. THESE AMOUNTS ARE REPORTED AS INCOME ON FORMS W-2 AND 1099, AS REQUIRED. NACO ALSO PAYS FOR AIRLINE CLUB MEMBERSHIPS FOR THE EXECUTIVE DIRECTOR AND ELECTED OFFICERS, FEES ARE SHOWN ON W-2 OR 1099, RESPECTIVELY. MEMBERSHIP DUES IN A LOCAL SOCIAL CLUB ARE PAID BY NACO FOR THE USE OF NUMEROUS NACO EMPLOYEES, AND ARE CONSIDERED ONE OF THE COSTS OF NETWORKING AND EXPANDING BUSINESS RELATIONSHIPS FOR NACO.
Part I, Line 7	the NACO executive director has an annual bonus option, which is to be based on the performance objectives determined annually by the NACO officers. The officers will evaluate his performance each May and determine his annual increase and then bonus amount. Additionally, during employee performance reviews, supervisors can recommend that employees receive above standard merit increases and/or performance bonuses. Those recommendations must include specific justification and are subject to review by the HR Director and ultimately the Executive Director. The board does not approve individual goals or bonuses, with the exception of the Executive Director. However, the Board does approve NACO's strategic goals and initiatives, which are the basis for the individual bonuses.

Additional Data

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 David Keen Chief Financial Officer	(i)	143,807	0	566	19,285	18,148	181,806	0
	(ii)	-	-	-	-	-	-	-
1 Matthew Chase Executive Director	(i)	14,804	0	58	1,985	1,867	18,714	0
	(ii)	-	-	-	-	-	-	-
2 Daniel Gillison CSI Director	(i)	345,564	29,880	771	31,005	24,232	431,452	0
	(ii)	-	-	-	-	-	-	-
3 Bert Jarreau Chief Innovation Officer	(i)	38,396	3,320	86	3,445	2,693	47,940	0
	(ii)	-	-	-	-	-	-	-
4 George Goodman Public Affairs Director	(i)	77,116	3,200	1,434	9,711	591	92,052	0
	(ii)	-	-	-	-	-	-	-
5 Deborah Cox Legislative Director	(i)	115,674	4,800	2,150	14,567	887	138,078	0
	(ii)	-	-	-	-	-	-	-
6 DEBORAH STOUTAMIRE Human Resource Director	(i)	202,472	5,000	1,929	23,599	10,594	243,594	0
	(ii)	-	-	-	-	-	-	-
7 Paul Beddoe Deputy Legislative Director	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
8 Brian Namey Public Affairs Director	(i)	175,720	0	6,042	21,252	9,222	212,236	0
	(ii)	-	-	-	-	-	-	-
9 Shannon Houston-Smack Controller	(i)	7,322	0	252	886	384	8,844	0
	(ii)	-	-	-	-	-	-	-
10 Anne Powell Applications Manager	(i)	202,500	12,000	2,244	27,888	1,526	246,158	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	117,005	9,600	1,624	16,821	17,570	162,620	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	29,251	2,400	406	4,205	4,393	40,655	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	139,267	1,000	1,825	17,141	8,249	167,482	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	121,182	7,500	1,096	16,914	10,441	157,133	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	120,797	5,000	567	14,754	21,625	162,743	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	109,717	5,000	945	14,562	21,569	151,793	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	105,069	15,175	333	16,148	20,322	157,047	0
	(ii)	-	-	-	-	-	-	-
11 Andrew Goldschmidt Director of Membership	(i)	0	0	0	0	0	0	0
	(ii)	-	-	-	-	-	-	-

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

2015

**Open to Public
Inspection**

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

Return Reference	Explanation
Form 990, Part VI, Section A, line 1	NACO HAS A LEADERSHIP COMMITTEE, CONSISTING OF FOUR OFFICERS, WHICH IS RESPONSIBLE FOR THE PROPERTY, FUNDS AND BUSINESS AFFAIRS OF THE ASSOCIATION IN THE ABSENCE OF THE BOARD THE COMMITTEE HAS AND MAY EXERCISE ALL POWERS OF AUTHORITY GRANTED TO THE BOARD IT RECOMMENDS THE APPOINTMENT AND COMPENSATION OF THE EXECUTIVE DIRECTOR TO THE BOARD, AND MAY ESTABLISH SUCH POSITIONS AND SALARY SCHEDULES AS NECESSARY TO CONDUCT THE AFFAIRS OF THE ASSOCIATION, SUBJECT TO THE BOARD'S APPROVAL THE LEADERSHIP COMMITTEE IS COMPOSED OF THE NACO PRESIDENT, THE IMMEDIATE PAST PRESIDENT, THE FIRST VICE PRESIDENT, AND THE SECOND VICE PRESIDENT ALSO ON THE COMMITTEE ARE FOUR REGIONAL REPRESENTATIVES, WHO HAVE NO VOTING AUTHORITY

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	NACO HAS THE FOLLOWING CLASSES OF MEMBERSHIP Active member counties shall be those county governments which contribute annually to the financial support of the association according to the schedule of dues or service fees adopted by the board of directors Separate member categories for organizations or individuals other than counties may be authorized by the board of directors

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

Return Reference	Explanation
Form 990, Part VI, Section A, line 7b	The NACO board of directors shall have general supervision, management and control of the business and property of the association, subject to the Articles of Incorporation, these bylaws, and the policies established by a majority vote of the voting active member counties of the association at the annual conference

Return Reference	Explanation
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

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	The term of office of the members of the board is for one year. Immediately after election or appointment to the board, they are required to sign, as a matter of organizational policy, a conflict of interest disclosure statement defined by NACo. The Executive Director and Chief Financial Officer are also required to sign a conflict of interest disclosure statement upon assumption of office and to promptly report a conflict of interest situation that may arise while they're in office.

Return Reference	Explanation
Form 990, Part VI, Section B, line 15a	<p>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</p>

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	Corporate by-laws and annual report are available online at NACo's website. The Conflict of Interest policy is available to concerned entities such as Board of Directors, officers and employees of NACo and its affiliated organizations. Financial statements and Form 990 are available upon request and can also be accessed via Guidestar, a non-profit information database.

Return Reference	Explanation
Form 990, Part XI, line 9	EQUITY IN EARNINGS OF SUBSIDIARY 935,303

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

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047
2015
Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL ASSOCIATION OF COUNTIES

Employer identification number

53-0190321

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

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

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

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

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

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

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

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

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j	Yes	
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q		No
1r		No
1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NACo Research Foundation	B	2,950,407	CASH
(2) nACo Research Foundation	J	608,696	CASH
(3) nACo Research Foundation	N	1,575,830	CASH
(4) NACo Research Foundation	O	2,228,635	CASH

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

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

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

Part VII Supplemental Information

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

Return Reference**Explanation**