

NATIONAL  
COUNCIL  
*for Mental  
Wellbeing*

HEALTHY MINDS  
STRONG COMMUNITIES

# FINANCIAL SUMMARY

*of Member Agencies*



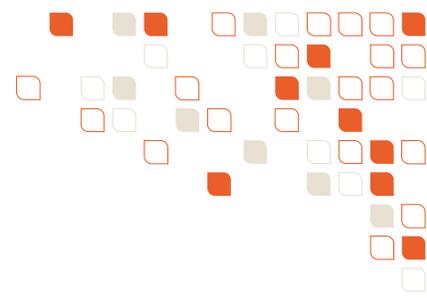
FORWARD CONSULTANTS

*September 2021*



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# A Message From Our CEO

Now, more than ever, mental health and recovery from substance use challenges are at the forefront of the national conversation. In fact, a bipartisan majority of voters nationwide think it is important for the federal government to increase funding that expands access to mental health and substance use services. To bolster our nation's response, Certified Community Behavioral Health Clinics (CCBHCs) are providing access to integrated, high quality mental health and substance use treatment and 24/7 crisis care while collaborating with law enforcement, hospitals and schools to make a difference in local communities. CCBHCs and other National Council for Mental Wellbeing member agencies are pivotal to promoting mental wellbeing and increasing equitable access to high-quality care for everyone nationwide.

Even with these advancements, challenges remain. Despite overwhelming need, nearly 30 million people across the nation do not have access to comprehensive, high-quality, affordable mental health and substance use care when they need it. These challenges are even more pronounced now due to the COVID-19 pandemic. While some organizations have been able to rehire staff and resume programs previously discontinued because of the pandemic, workforce challenges continue to contribute to lengthening wait times. Today, the future of our nation's mental wellbeing – particularly the wellbeing of young people – is at stake.

We encourage each of our member agencies, including CCBHCs, to use this report to determine how they fare on key financial measures as compared to their National Council peers, keeping in mind the unique challenges caused by the recent COVID-19 pandemic. We hope that this report helps member agencies evaluate their financial performance. We acknowledge that this report is one source of data and only pertains to a select percentage of our member base, but the report can directionally assist our operational and advocacy efforts. On behalf of the National Council, we welcome our member agencies to reach out to us with any concerns, questions and thoughts provoked by this report.

**Chuck Ingoglia,**  
President and CEO  
National Council for Mental Wellbeing



# Executive Summary

This document serves as a profitability and financial health summary of analyzed National Council member agencies. Organizations are encouraged to use this document to compare financial metrics based on the segmentation of four cohorts (i.e., “Cohort A”, “Cohort B”, “Cohort C” and “Cohort D”) defined by total revenue generated in 2018.

## NOTEWORTHY FINDINGS:

- **Sources of Revenue.** Program service revenue was the most common source of revenue for member agencies. Contributions – namely voluntary contributions, gifts, grants or other similar amounts from the general public, governmental units, foundations and other exempt organizations – also represented a sizable portion of revenue. Overall, fundraising served as a relatively small source of revenue for member agencies.
- **Profitability.** Overall, member agencies generally reported a net income gain in both 2017 and 2018. However, among member agencies with smaller total revenues, the median net income decreased between 2017 and 2018.
- **Cash and Savings.** Both the reported cash and reported savings of member agencies generally decreased between 2017 and 2018.
- **Assets and Liabilities.** Between 2017 and 2018, member agencies collectively increased their reported assets and liabilities.

# Objectives

## THIS REPORT IS INTENDED TO DO THE FOLLOWING:

- Offer a general profile of National Council members agencies;
- Segment National Council members into cohorts based on annual revenue to enable peer to peer comparisons specific to profitability and financial health measures; and
- Provide external audiences with relevant financial data to assist in decision-making (e.g., inform states and government agencies with data to better inform policy decisions).

It is essential to note that the financial information provided in this document is from 2018, well in advance of the COVID-19 pandemic. Therefore, many of the results presented in this report are likely to be different if more recent data was applied in the analysis. With that said, the results provided in this report and the above-listed objectives should be kept in mind as member agencies work toward assessing their financial health and programmatic services now and into the future.



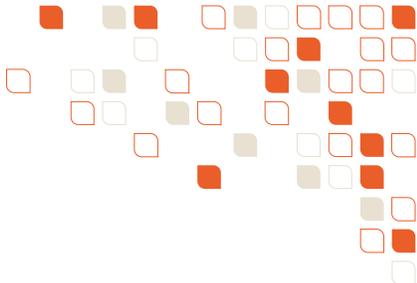
# Inclusion Criteria for Analysis

Over 2,100 member agencies affiliated with National Council were included in this analysis. The National Council provided a list of 3,112 member agencies with 101 inputs from the Internal Revenue Service (IRS) Form 990. Candid supplied IRS Form 990 data for these member agencies. Member agencies were included if they met the following criteria:

- **Federally tax-exempt organizations.** Only those organizations that submit an IRS Form 990 were eligible for inclusion;
- **EIN or TIN Match.** The National Council was able to manually match the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN) with the IRS Form 990 data (n = 2,221, 71.4%); and
- **Membership Type.** Only direct service providers were included in the analysis. At this time, state associations were not included (n = 2,163, 69.5%).

It is also important to note that not all member agencies featured a complete data set for analysis. Accordingly, the results generated were based on those data fields in which a highly representative share of member agencies reported data, which helps substantiate the findings presented.





# Understanding 990 Data

The IRS Form 990 provides the public with financial information about a nonprofit organization. This report makes extensive use of the IRS Form 990 data. It serves as a robust data source but should also be balanced with other sources when understanding the financial aspects of a member agency.

Although the Form 990 provides considerable information, it features several noteworthy limitations:

- **Incomplete Coverage of Small Nonprofits.** Only nonprofits with revenues over \$200,000, or assets over \$500,000, are required to file a 990. Nonprofits below this threshold file an abbreviated 990EZ form (if they file at all);
- **Imperfect Coverage.** There are different filing requirements for certain types of nonprofits;
- **Time Lag.** 990 data is generally made available on an 18- to 24-month lag. Therefore, available 990s may not reflect the most current condition;
- **Uneven Data Quality.** Nonprofits exercise their own judgment when filing a 990 without an independent audit. In addition, some information – for example, the availability of undrawn lines of credit – is not reflected on the 990;
- **Finance-only Focus.** The 990 is a financial document. It says little, if anything, about the nature, quality or effectiveness of a nonprofit’s programs;
- **Quasi-Governmental Agencies.** As they do not submit IRS Form 990s, quasi-governmental agencies are not included in this report; and
- **Fiscal Year Reporting.** Member agencies may not have a fiscal year accounting period that perfectly aligns with the calendar year accounting period (i.e., January 1 to December 31). Moreover, member agencies may have a short accounting period (i.e., a period of less than 12 months, which exists when an organization first commences operations, changes its accounting period, or terminates). These issues may considerably influence the entries in the IRS Form 990.

Given these limitations, IRS Form 990 data alone should never be used to make important decisions about nonprofit operations. With that said, the analysis of 990 data can yield meaningful, high-level insights about the financial health of nonprofits that have completed such forms.<sup>1</sup> The Form 990 is given in Appendix A.

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<sup>1</sup> Borrowed extensively from Morris, G., Roberts, D., MacIntosh, J. and Bordone, A. (2018). The Financial health of the United States nonprofit sector. Oliver Wyman.



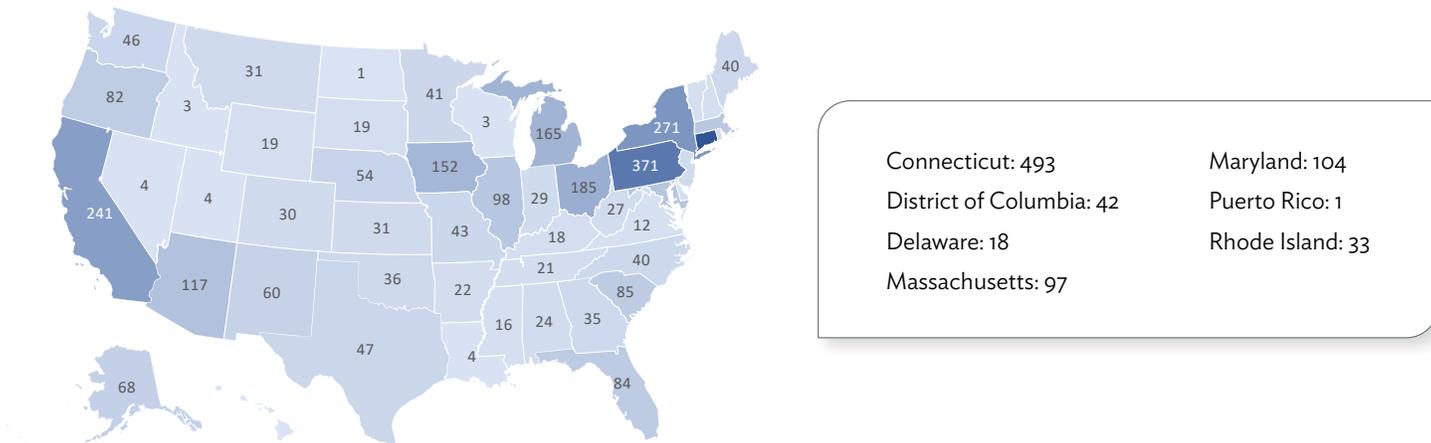
# Profile of Member Agencies

## GEOGRAPHIC LOCATION

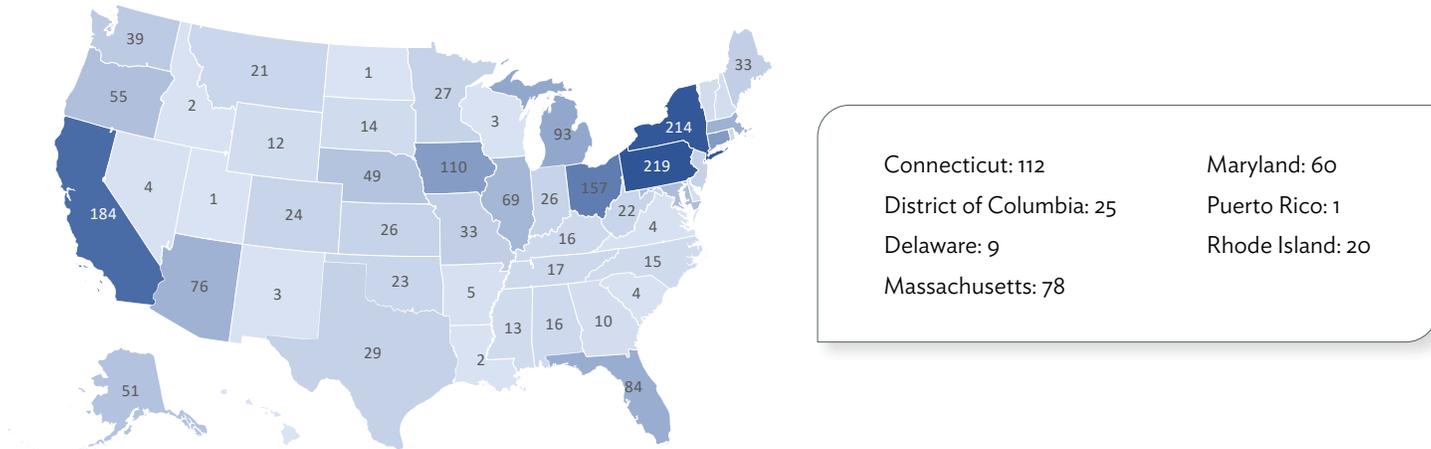
Figure 1 illustrates the distribution of National Council member agencies across the United States, while Figure 2 outlines the number of member agencies within each state detailed in this report. In both figures, the states with a higher number of member agencies are emphasized with a darker shade of blue. Overall, the location of member agencies included in this report emulates the geographic distribution of National Council members.

The largest proportion of member agencies are concentrated in the Northeast. Connecticut is home to the largest number of member agencies (n = 493, 14.0%), followed by Pennsylvania (n = 371, 10.5%), New York (n = 271, 7.7%), California (n = 241, 6.8%) and Ohio (n = 185, 5.2%). However, among member agencies assessed in this report, Connecticut ranked fifth (n = 112, 5.2%), following Pennsylvania (n = 219, 10.1%), New York (n = 214, 9.9%), California (n = 184, 8.5%) and Ohio (n = 157, 7.3%).

**Figure 1. Location of Current Members**



**Figure 2. Location of Reporting Members**

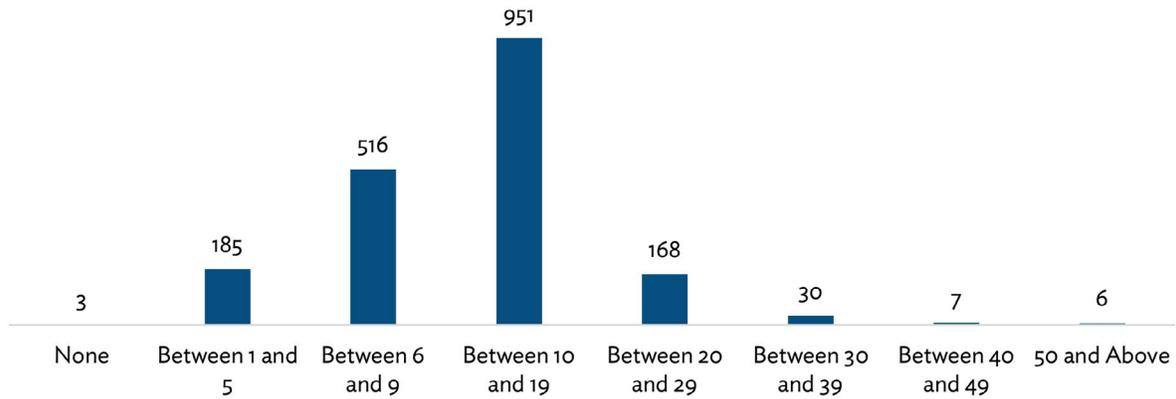




## MEMBERS IN GOVERNING BODY

The majority of member agencies recorded between 10 and 19 voting members in their respective governing bodies.

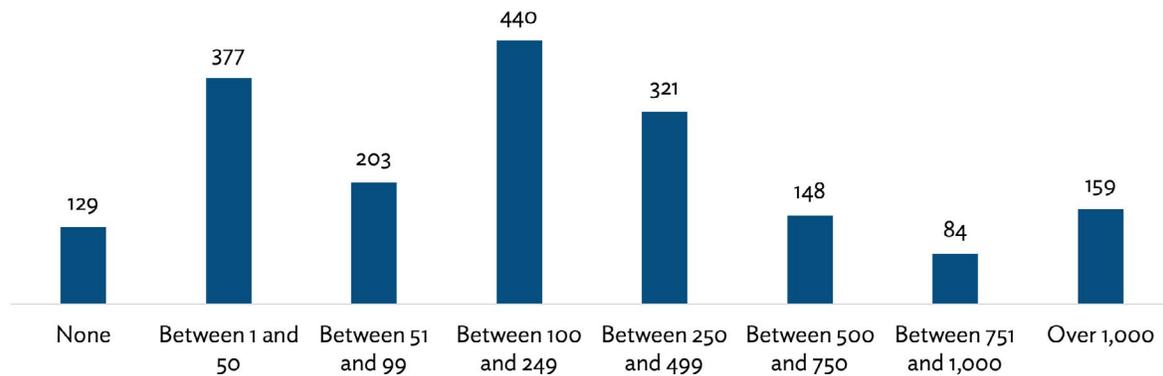
Figure 3. Member Agencies by Voting Members in Governing Body, 2018.



## EMPLOYEES

The distribution of employee size varies across the member agencies with organizations most commonly reporting between 100 and 250 employees, while 159 member agencies reported over 1,000 employees.

Figure 4. Member Agencies by Number of Employees Reported, 2018.

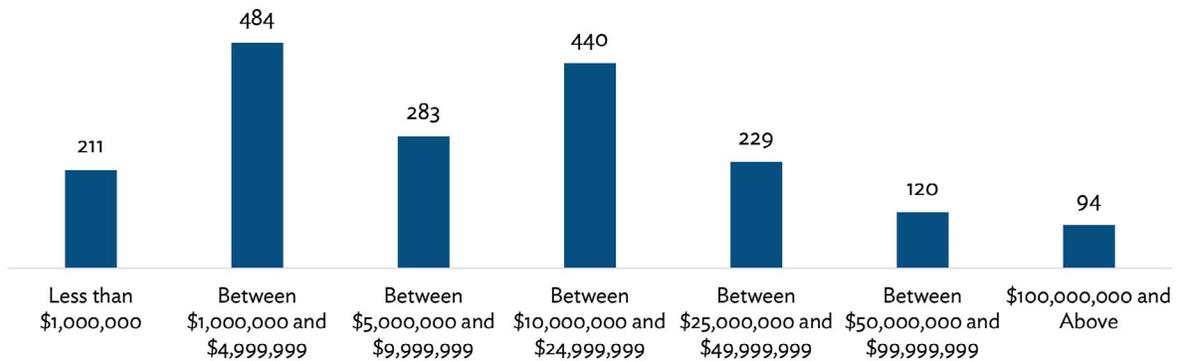




## TOTAL REVENUE BY MEMBER AGENCIES

A relatively large number of member agencies reported total revenues between \$1,000,000 and \$25,000,000. As indicated in Figure 5, the total revenue varies across the National Council membership.

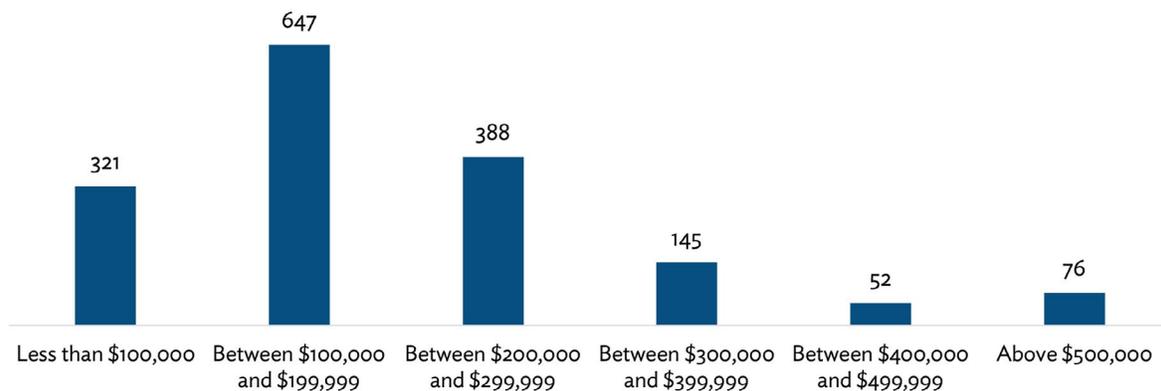
Figure 5. Member Agencies by Total Revenue, 2018.



## COMPENSATION OF HIGHEST PAID EMPLOYEES

About 40.0 percent of the highest paid employees at member agencies received compensation between \$100,000 and \$199,999.

Figure 6. Member Agencies by Compensation of Highest Paid Employees, 2018.\*



\* This chart represents the highest compensation of employees reported in the Form 990 (Part VII - Section A, Line 1a, (D)); 990-EZ (Part IV - (c) or Part VI - Line 50, (c)); or 990-PF (Part VIII - Line 1(c) or Part VIII - Line 2(c)). Neither the position of the employee (e.g., officer, director, etc.) nor the designation as being the highest compensated employee in the Form 990 (Part VII - Section A, Line 1a, (C), Highest comp) had an effect on the analysis.



## PROGRAM SERVICE BY REVENUE

The most commonly reported program services by revenue category included (1) Individual and Family Services; (2) Outpatient Care Centers; and (3) Other Residential Care Facilities.

Table 1 lists the most commonly reported program services by revenue category of member agencies.<sup>†</sup> Of all the 113 reported program services filed, the list comprises 87.3% of all program service revenue codes. NAICS Code 900099 refers to activities that are, according to the discretion of the member agency, not easily characterized by other NAICS codes.

**Table 1. Most Common Program Services by Revenue of Member Agencies, 2018.**

Description (NAICS Code)	n (%)
Individual and Family Services (624100)	1,042 (28.0%)
Other, Not Indicated (900099)	666 (17.9%)
Outpatient Care Centers (621400)	451 (12.1%)
Other Residential Care Facilities (Homes for Disabled, Child Foster Homes) (623990)	335 (9.0%)
Community Food, Housing, Emergency, Relief Services (624200)	113 (3.0%)
Vocational Rehabilitation Services (624310)	106 (2.9%)
Offices of Other Health Practitioners (621300)	90 (2.4%)
Nursing and Residential Care Facilities (623000)	82 (2.2%)
Lessors of Real Estate (531110)	76 (2.0%)
Outpatient Mental Health and Substance Abuse Centers (621420)	57 (1.5%)
Offices of Physicians (621110)	55 (1.5%)
All Other Ambulatory Health Care Services (621990)	50 (1.3%)
Educational Support Services (611710)	44 (1.2%)
Other Schools and Instruction (611600)	43 (1.2%)
Rental and Leasing Services (532000)	37 (1.0%)

<sup>†</sup> Program services are defined by North American Industry Classification System (NAICS) codes. These six codes are used to classify business establishments by type of economic activity. The numbering system makes use of a five or -digit code, of which the first two digits designate the largest business sector, the third digit designates the subsector, the fourth digit designates the industry group, the fifth digit designates the NAICS industries and the sixth digit designates the national industries.



## WORK OUTSOURCED TO CONTRACTORS

National Council member agencies outsourced a variety of work to contractors. The three most commonly reported areas include (1) Healthcare or Clinical Services (Dentists, Nurses, Physicians); (2) Mental and Behavioral Health-Related Services; and (3) General Consultant, Contractor, or Professional Services.

Table 2 presents the most commonly reported contractor roles hired by member agencies. Member agencies made use of contractors for diverse needs, ranging from childcare and day care services to accounting and auditing services. It is important to note that these are contractor roles provided in the IRS Form 990, which doesn't represent an exhaustive list; accordingly, work outsourced to contractors not reported in the Form 990s as well as work conducted in-house is not included in this list.

**Table 2. Most Common Roles of Contractors Hired by Member Agencies, 2018.**

Role of Contractor	Number of Member Agencies (%)
Healthcare or Clinical Services (Dentists, Nurses, Physicians)	451 (16.8%)
Mental and Behavioral Health-Related Services	302 (11.3%)
General Consultant, Contractor, or Professional Services	224 (8.4%)
Architect, Building and Construction Services	207 (7.7%)
Cleaning, Janitorial and Maintenance Services	175 (6.5%)
Information Technology	121 (4.5%)
Food and Catering-Related Services	80 (3.0%)
Accounting and Auditing Services	79 (2.9%)
Computer and Software Services	79 (2.9%)
Leasing and Property Management	71 (2.7%)
Employee Staffing	66 (2.5%)
Attorney and Legal Services	63 (2.4%)
Security	53 (2.0%)
Child Care and Day Care	42 (1.6%)
Bill Processing and Payroll Services	39 (1.5%)
Management Services	33 (1.2%)
Transportation	33 (1.2%)
Other	561 (20.9%)



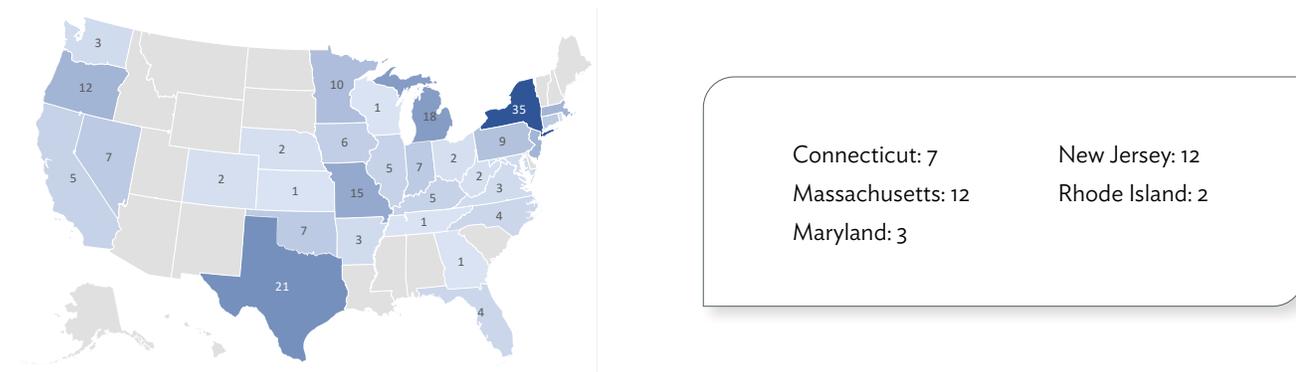
# SPOTLIGHT: Certified Community Behavioral Health Clinics

An increasing portion of National Council membership classify and operate as a Certified Community Behavioral Health Clinic (CCBHC). During the 990 data time period, only a portion of CCBHCs were in operation as compared to today. A cursory analysis is provided in this report. The National Council is committed to more detailed analyzes as more current data becomes available and as more CCBHCs move beyond being simply designated as a CCBHC to being fully operational.

## ABOUT CCBHCs

CCBHCs are non-profit organizations or units of a local government behavioral health authority. They must directly provide (or contract with partner organizations to provide) nine types of services, with an emphasis on the provision of 24-hour crisis care, evidence-based practices, care coordination with local primary care and hospital partners and integration with physical health care.

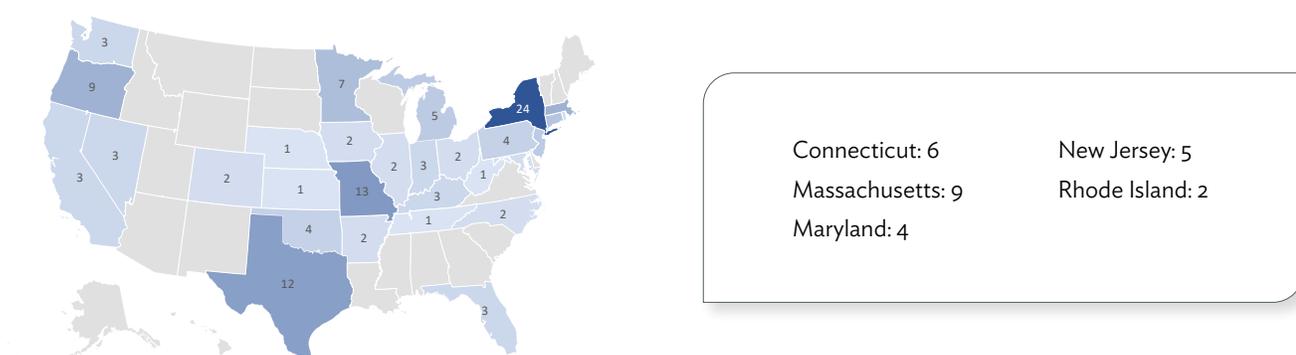
**Figure 7. CCBHCs Nationwide, 2018**



## CCBHCs MATCHED IN ANALYSIS

Of the 229 organizations that were either operating as CCBHCs in 2018 or received grants to begin doing so, 135 (60.0%) were matched and analyzed in this report.

**Figure 8. CCBHCs Matched in this Analysis, 2018.**



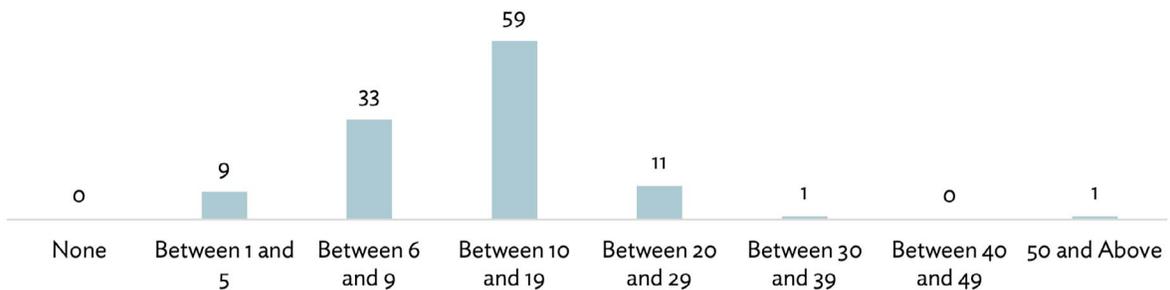


## CCBHCs BY GEOGRAPHIC LOCATION

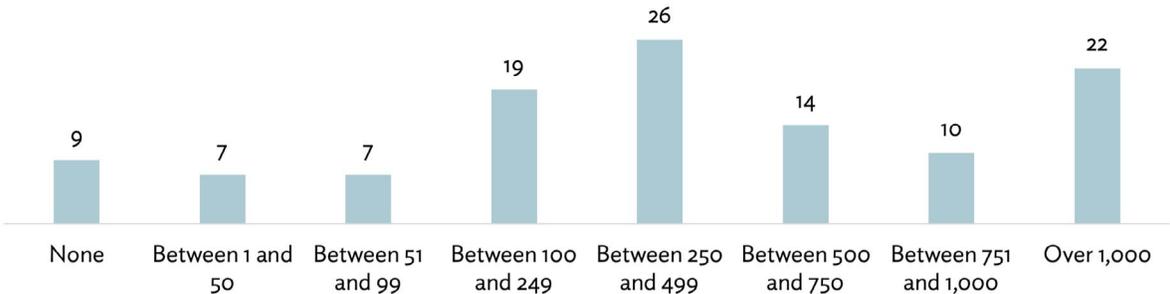
Figures 7 and 8 display the number of CCBHCs nationwide and CCBHCs matched in this analysis, respectively, in 2018. The location of the CCBHCs assessed in this analysis mirrored the distribution of CCBHCs at that time. The State of New York featured the largest number of CCBHCs in 2018 (n = 35, 15.3%).

Selected Characteristics of CCBHCs. As outlined in Figure 9, the majority of CCBHCs reported between 10 and 19 voting members in their respective governing bodies. Figure 10 indicates the number of employees at CCBHCs varied. Finally, Figure 11 illustrates that the majority of CCBHCs totaled more than \$10,000,000 in revenue.

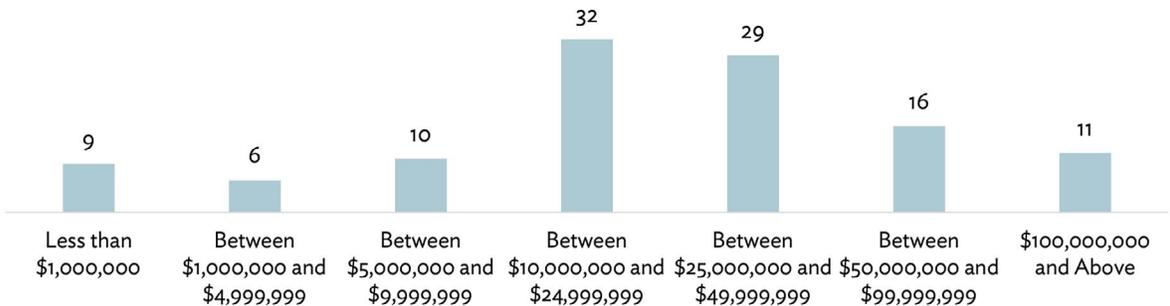
**Figure 9. CCBHCs by Voting Members in Governing Body, 2018.**

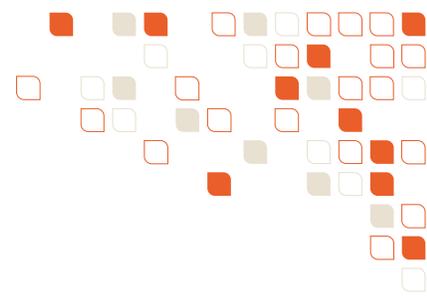


**Figure 10. CCBHCs by Number of Employees Reported, 2018.**



**Figure 11. CCBHCs by Total Revenue, 2018.**





# Segmentation by Cohorts

To ease comparisons among member agencies, four cohorts were developed based on total revenue. The characteristics of each cohort is outlined in the chart below. Overall, the distribution of member agencies is fairly even across the cohorts and increasing total revenue is correlated with increases in median number of employees and governing officers.

Cohort	Total Revenue (CY 2018)	Number of Member Agencies Meeting Criteria	Median Number of Employees	Median Number of Governing Officers
Cohort A	Less than <b>\$2.5 Million</b>	421	16	9
Cohort B	Between <b>\$2.5 Million</b> and <b>\$9.9 Million</b>	561	103	10
Cohort C	Between <b>\$10.0 Million</b> and <b>\$24.9 Million</b>	440	289	12
Cohort D	<b>\$25.0 Million</b> and Above	443	775	15

In this next section of the report, the National Council recommends that member agencies reference the cohort that most readily aligns to their organization’s total revenue. This will assist members to compare profitability and financial health metrics. With that said, caution should be exercised when making direct comparisons between individual member agencies and their respective cohort as financial structures of member agencies may vary. In addition, it’s critical to acknowledge that the impact of COVID-19 has and will impact the financial performance of member agencies; accordingly, member agencies should make use of their 2018 data with the understanding that these cohorts and indicators are expected to change in subsequent reports.



# Profitability of Member Agencies

## INCOME

### Net Income

Between 2017 and 2018, the median reported net income (i.e., total revenue minus total expenses) increased among the member agencies in Cohorts B, C and D by 11.8%, 8.1% and 25.7%, respectively. However, the median net income of member agencies in Cohort A, the cohort comprising member agencies with the lowest total revenues, decreased by 58.8%. It's important to note that some members experienced high variations in revenues and expenses in both years which may have contributed to inflated percent changes in net income.

Figure 12. Median Net Income of Member Agencies, 2018.

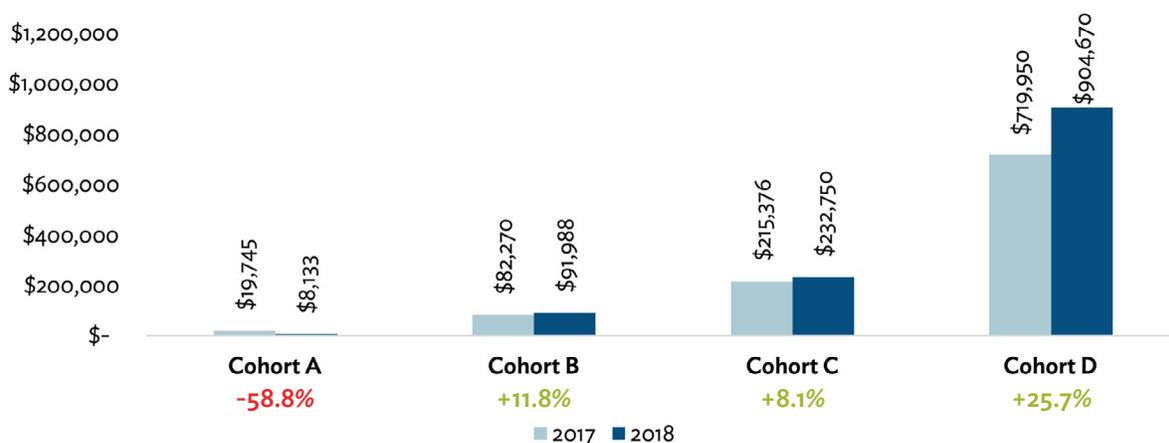


Table 3 outlines the median net margin (i.e., net income/total revenue) for each cohort. This table shows that net margins are relatively consistent (1.5% to 2.1%) across all cohorts in both years, but with slight decreases from 2017 to 2018.

Table 3. Median Net Margins by Cohort and Year.

Year	Cohort A	Cohort B	Cohort C	Cohort D
2017	2.1%	1.9%	1.5%	1.6%
2018	1.2%	1.8%	1.3%	1.7%



### Program Service Net Income

Program service net income comprises program income aligned to member agency mental health and substance treatment services. As evidenced by Figure 13, member agencies across all cohorts illustrated a loss in program service net income and member agencies with revenues between \$10.0 million and \$24.9 million (Cohort C) reported the greatest median losses. This contrasts with net income percent increases across Cohorts B, C and D and is likely due to increases in other revenue forms, including, contributions, grants and investment income.

**Figure 13. Median Program Service Net Income (Loss), 2018.**

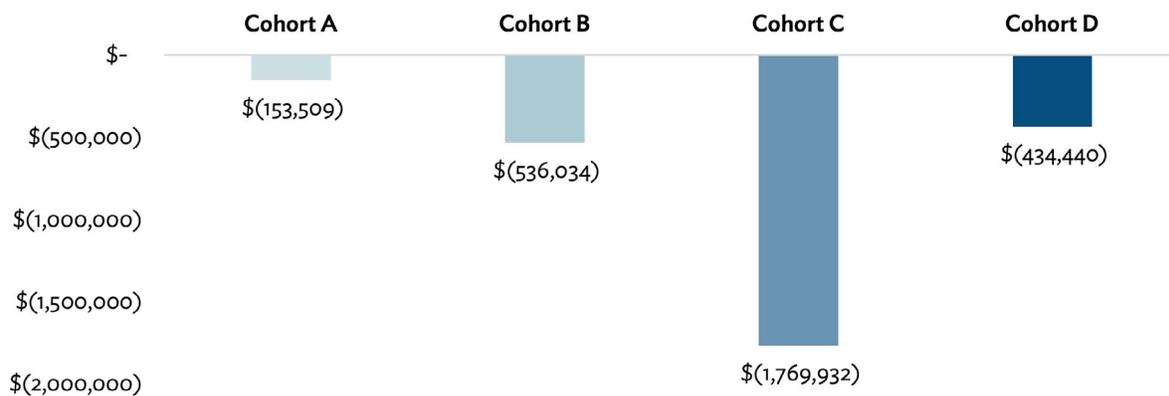


Table 4 illustrates the median net margin of program service income (i.e., net program service income/ program service revenue) across all four cohorts. Although Cohort C reported the largest absolute loss in program service net income (Figure 13), Cohort A experienced the highest percent loss in net margin of program service income (-34.6%). This means that the median member agency in Cohort A reported a loss of approximately \$0.35 for every \$1.00 reported as program service revenue.

**Table 4. Median Net Margin of Program Service Income, 2018.**

Cohort A	Cohort B	Cohort C	Cohort D
-34.6%	-16.7%	-17.2%	-1.3%



## SUMMARY OF SELECTED REVENUE SOURCES

Table 5 lists the percentage contribution of selected revenue sources for each cohort. Member agencies with the smallest total revenue (Cohort A) derive most of their total revenue from program services revenue (47.2%) and contributions (46.7%). In contrast, member agencies with the largest total revenue (Cohort D) constitutes a larger portion of program service revenue (75.0%) comparatively to contributions (21.7%). Across all cohorts, fundraising represents the smallest percentage of total revenue. Within this section, it is also important to note that member agencies report revenue in different ways and each have varied sources of revenue depending on their financial infrastructure.

**Table 5. Percentage of Revenue Source by Cohort.<sup>‡</sup>**

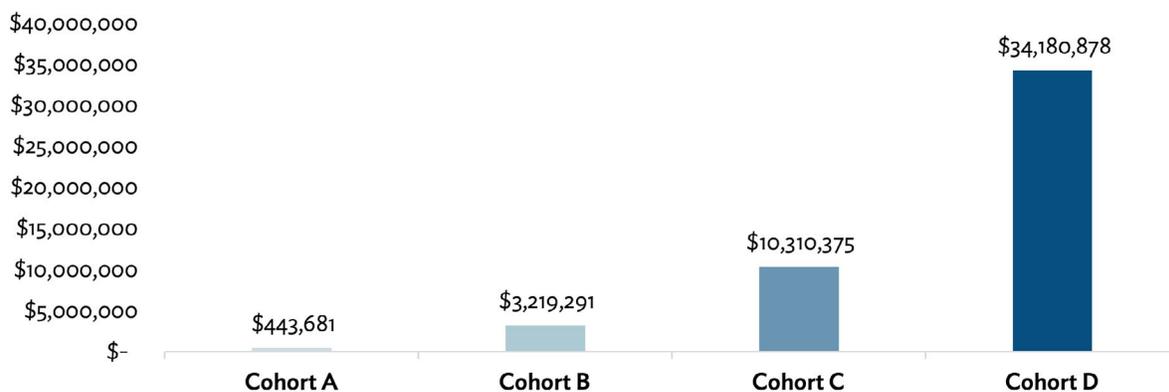
Revenue Source	Cohort A <sup>§</sup>	Cohort B	Cohort C	Cohort D
Program Service Revenue	47.2%	60.3%	61.6%	75.0%
Contributions	46.7%	37.3%	36.0%	21.7%
Fundraising	1.4%	0.5%	0.4%	0.1%

Note: Fundraising is a component of Contributions.

### Program Service Revenue

The program service revenue generated across all cohorts totaled \$42.2 billion dollars, which collectively represents 72.4% of revenue generated within the analyzed member agencies. Figure 14 shows the direct relationship between median program service revenue and increasing total revenue across each cohort.

**Figure 14. Median Program Service Revenue, 2018.**



<sup>‡</sup> Total Revenue is the sum of four components: (1) Contributions, (2) Program Service Revenue, (3) Other Revenue and (4) Miscellaneous Revenue. Other Revenue and Miscellaneous Revenue comprised a small percentage of revenue sources across all cohorts, and therefore, were not included in this analysis.

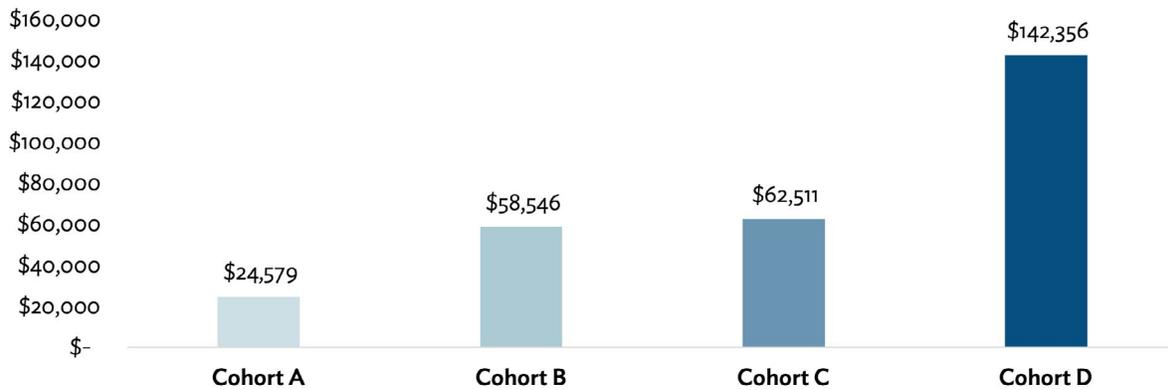
<sup>§</sup> Due to reporting incongruencies for revenue, one member agency in Cohort A was omitted in this analysis.



## Fundraising

In 2018, 539 member agencies (24.9% of all member agencies) generated \$116 million from fundraising. The median revenue reported from fundraising was relatively small in comparison to program service revenue (Figure 14) with the largest revenue cohort (Cohort D) recording a median value almost six times larger than the smallest revenue cohort (Cohort A).

**Figure 15. Median Revenue Reported as Fundraising, 2018.**



Member agencies generated funds conducting a variety of fundraising events, such as mail solicitations, in-person solicitations and non-government grants (Table 6).

**Table 6. Fundraising Events Reported by Member Agencies.**

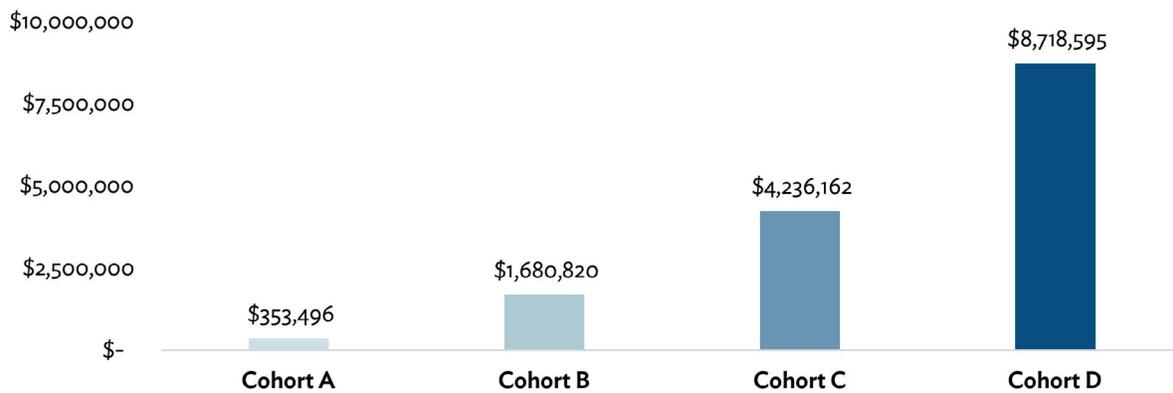
Member agency raised funds through...	Number of Member Agencies
... mail solicitations.	53
... email solicitations.	51
... phone solicitations.	24
... in-person solicitations.	44
... solicitation of non-government grants.	48
... solicitation of government grants.	42
... special fundraising events.	65



## Contributions

In the IRS Form 990, “contributions” refers to both cash and noncash amounts received as voluntary contributions, gifts, grants or other similar amounts from the general public, governmental units, foundations and other exempt organizations. In 2018, 1,832 member agencies reported a total of \$14.3 billion in contributions revenue. Figure 16 illustrates median contributions revenue across the four revenue cohorts. Similar to program service revenue (Figure 14), Figure 16 illustrates the direct relationship between median contributions and total revenue.

**Figure 16. Median Revenue from Contributions, 2018.**





## SUMMARY OF SELECTED EXPENSE SOURCES

Across all member agencies, compensation and fringe benefits represent the highest percentage of reported expenses. Table 7 lists the distribution of compensation and fringe expenses for each cohort which is primarily made up of salaries and wages. It is also important to note that not all agencies report expenses similarly.

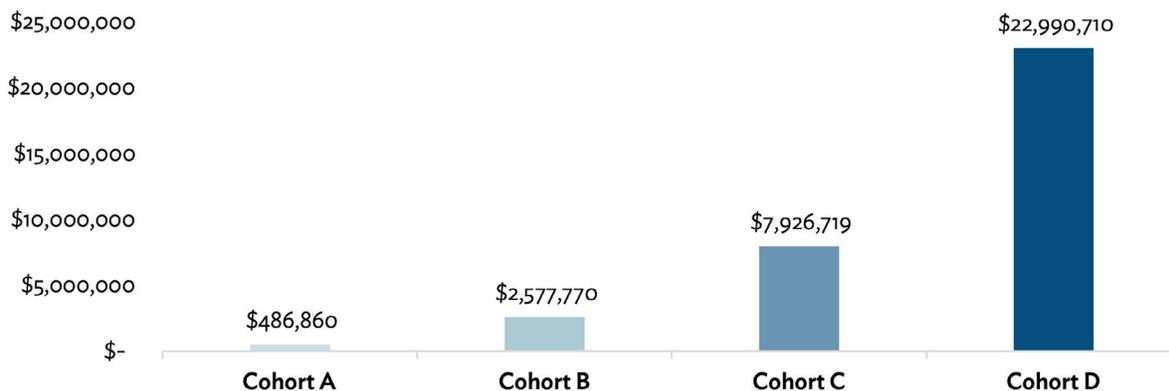
**Table 7. Percentage of Compensation and Fringe Expense Source by Cohort.<sup>¶</sup>**

	Cohort A	Cohort B	Cohort C	Cohort D
Other Salaries and Wages**	47.1%	51.3%	50.7%	36.6%
Other Employee Benefits <sup>††</sup>	6.0%	7.4%	8.1%	5.4%
Compensation of Current Officers, Directors, Trustees and Key Employees	6.6%	3.8%	3.0%	1.3%
Pension Plan Contributions	1.3%	1.0%	1.2%	1.3%
Compensation to Disqualified Persons <sup>‡‡</sup>	1.3%	0.9%	1.2%	0.2%
Conferences, Conventions and Meetings	0.7%	0.3%	0.2%	0.2%

### Other Salaries and Wages

In 2018, the median value of Other Salaries and Wages reported by member agencies ranged considerably. Among the smallest revenue cohort (Cohort A), the median value reported for this expense category was \$486,860, whereas the largest revenue cohort (Cohort D) reported a median value of \$22,990,710, a median value that is almost 50 times larger (Figure 17).

**Figure 17. Median Expenses Due to Other Salaries and Wages, 2018.**



¶ Note that each of these categories can be further segmented into Program Service Expenses. This segmentation was not performed in this analysis.

\*\* This is the total amount of employee salaries, wages, fees, bonuses, severance payments and similar amounts paid or provided from the filing organization, common paymasters and payroll/reporting agents in return for services rendered to the filing member agency. Compensation of Current Officers, Directors, Trustees, Key Employees and Disqualified Persons is not included here.

†† This refers to contributions by the filing organization, common paymasters and payroll/reporting agents to the filing organization's employee benefit programs (such as insurance, health and welfare programs that are not an incidental part of a pension plan) and the cost of other employee benefits.

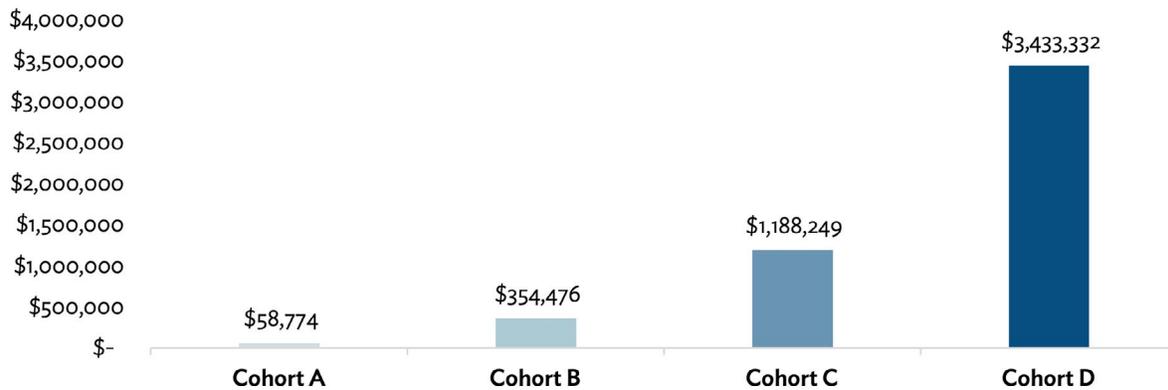
‡‡ A "disqualified person" is defined as any person who was in a position to exercise substantial influence over the affairs of an applicable tax-exempt organization at any time during the five-year period ending on the date of the transaction. This contrasts with Current Officers, Directors, Trustees and Key Employees of the member agency. In addition, note that Compensation to Disqualified Persons was not assessed further as the median values across all cohorts was \$0.



## Other Employee Benefits

Figure 18 shows the direct relationship between median expenses due to Other Employee Benefits and the total revenue reported by member agencies.

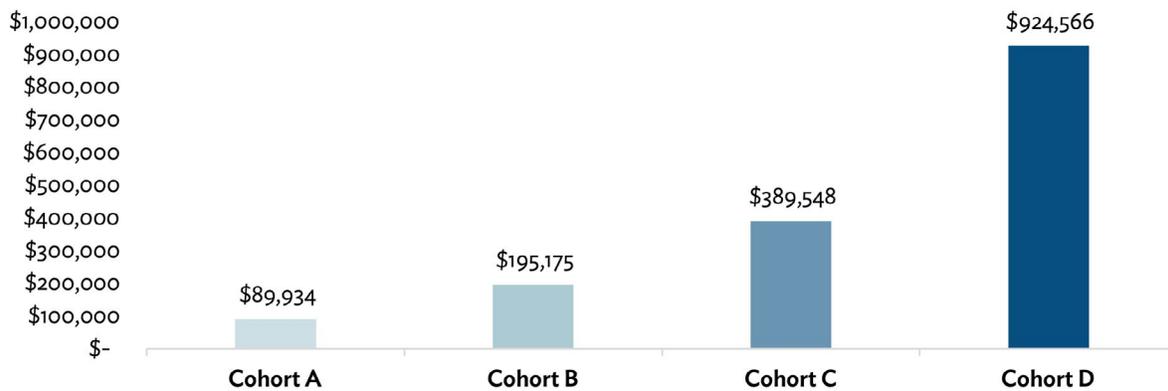
**Figure 18. Median Expenses Due to Other Employee Benefits, 2018.**



## Compensation of Current Officers, Directors, Trustees and Key Employees

In 2018, the median expenses due to Compensation of Current Officers, Directors, Trustees, and Key Employees was \$89,934 among Cohort A member agencies as compared to \$924,566 among Cohort D member agencies. (Figure 19).

**Figure 19. Median Expenses Due to Compensation of Current Officers, Directors, Trustees, and Key Employees, 2018.**

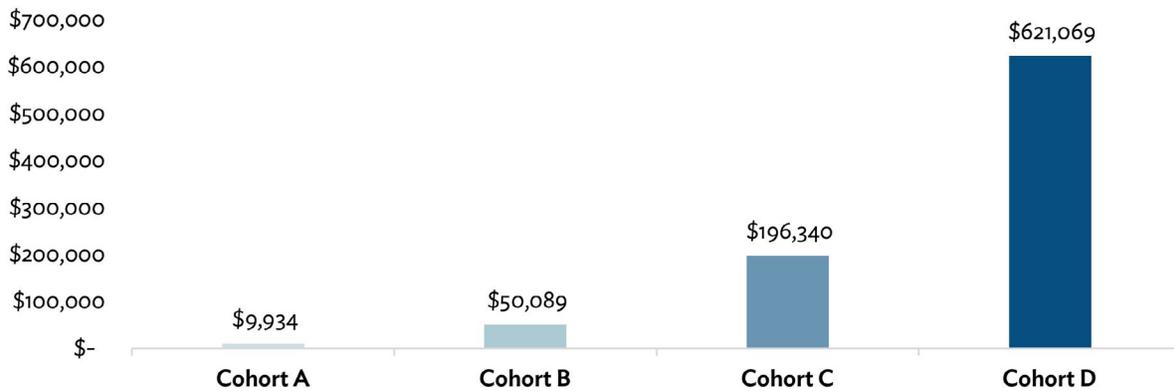




## Pension Plan Contributions

In 2018, the median value of pension plan contributions was \$621,069 among larger revenue member agencies (Cohort D), a value that is more than 60 times the median value of pension plan contributions among smaller member revenue agencies (Cohort A) as shown in Figure 20.

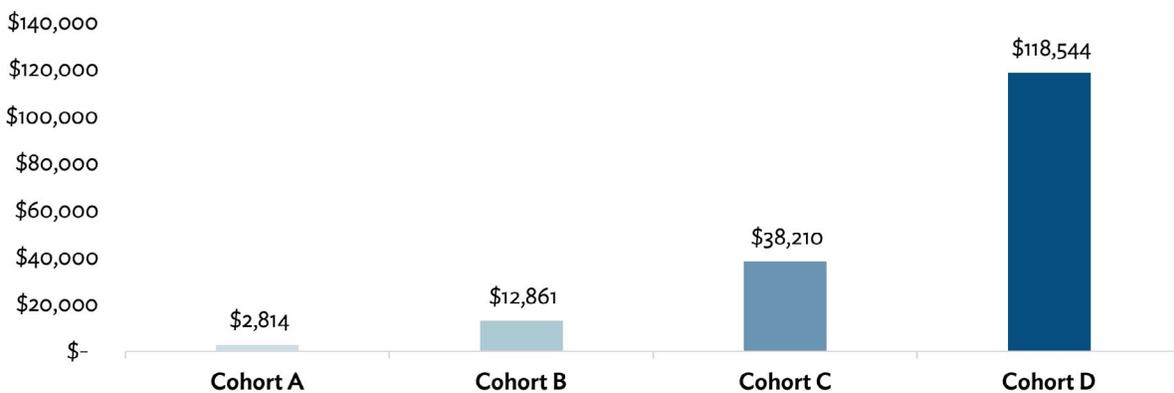
Figure 20. Median Expenses Due to Pension Plan Contributions, 2018.



## Conferences, Conventions and Meetings

Figure 21 shows that the median expenses related to conferences, conventions and meetings in 2018 ranged from \$2,814 among Cohort A member agencies to \$118,544 among Cohort D member agencies.

Figure 21. Median Expenses Due to Conferences, Conventions and Meetings, 2018.





# Financial Health of Member Agencies

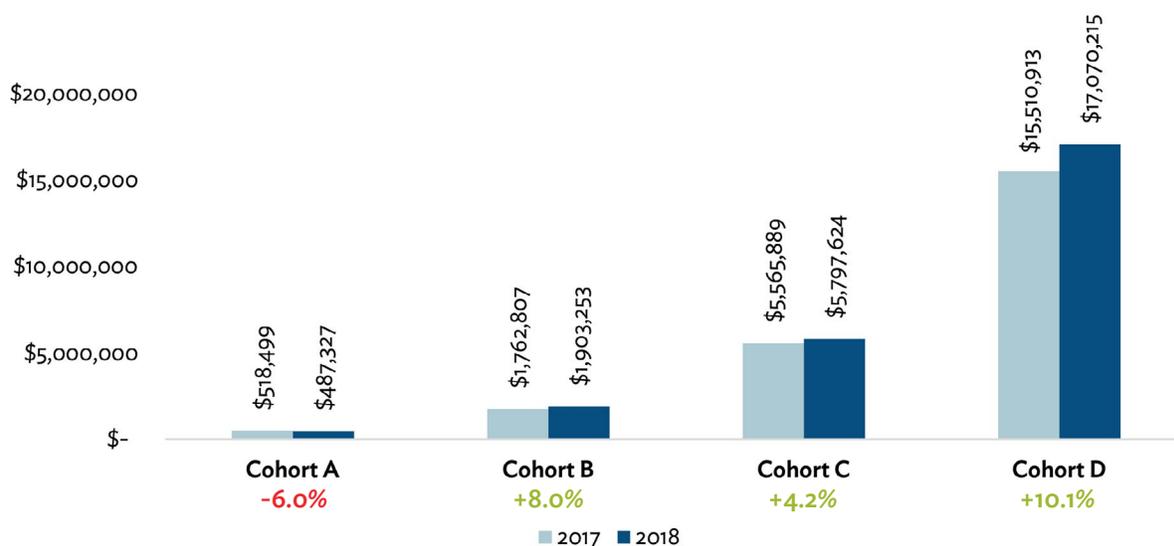
## ACCOUNTING METHOD

The overwhelming majority of member agencies reported using an Accrual method of accounting (n = 1,808; 97.2%) as compared to a Cash method (n = 48; 2.6%) or Other method (n = 5; 0.3%).

## ASSETS

Overall, Net Assets without Donor Restrictions (unrestricted assets) increased from 2017 and 2018 across Cohorts B, C and D. However, unrestricted assets generally decreased among member agencies in Cohort A (Figure 22).

Figure 22. Median Net Assets Without Donor Restrictions, 2017 and 2018.



As illustrated in Figure 23, the median Net Assets with Donor Restrictions (temporarily restricted assets) decreased from 2017 and 2018 among cohorts A (-6.0%), B (-2.1%) and C (-1.7%). However, Temporarily Restricted Assets generally increased among member agencies in the largest revenue cohort (D: +17.7%).

Figure 23. Median Net Assets With Donor Restrictions, 2017 and 2018.

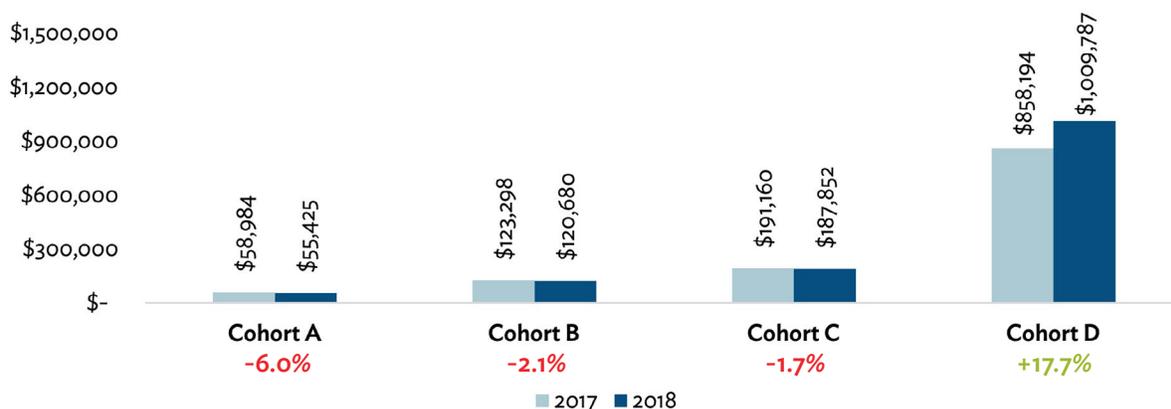
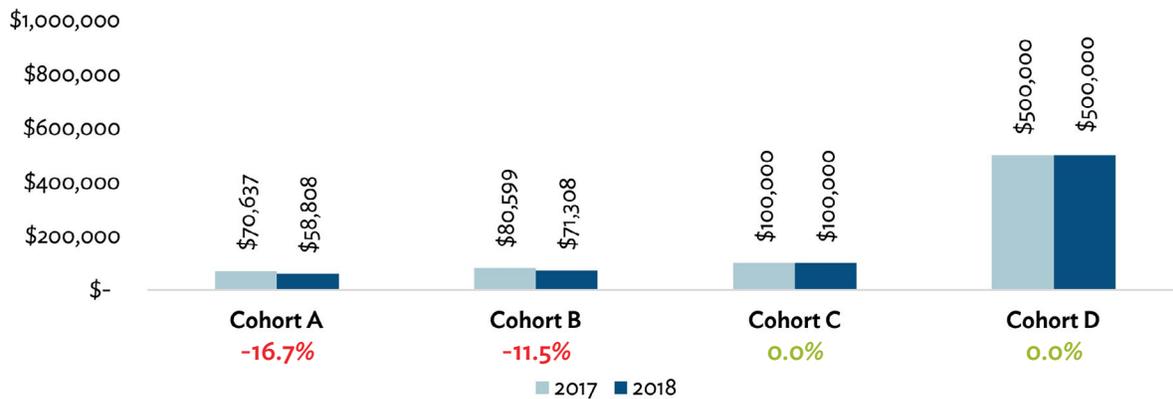




Figure 24 represents that the median Capital Stock or Trust Principal or Current Funds either decreased or remain unchanged across the four cohorts between 2017 and 2018.

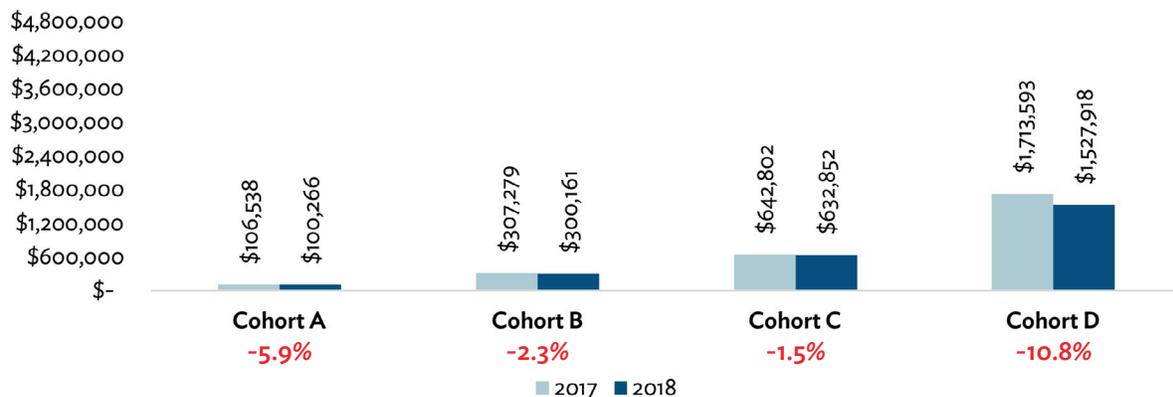
**Figure 24. Median Capital Stock or Trust Principal, or Current Funds, 2017 and 2018.**



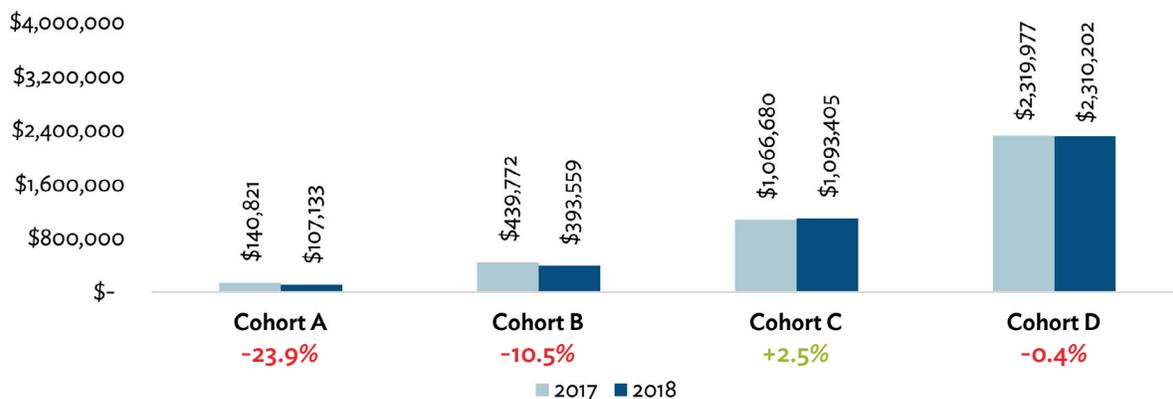
## CASH AND SAVINGS

Overall, the reported Cash and Savings of most member agencies decreased from 2017 to 2018. This was evident across all revenue cohorts (Figures 25 and 26). Meanwhile, Cohort C observed a slight median increase in savings.

**Figure 25. Median Cash on Balance Sheet, 2017 and 2018.**



**Figure 26. Median Savings on Balance Sheet, 2017 and 2018.**





## ASSETS AND LIABILITIES

Between 2017 and 2018, member agencies within Cohorts C and D experienced increases in both their report assets and liabilities while member agencies within Cohort A and B reported contrasting percentage fluctuations (Figures 27 and 28).

Figure 27. Median Assets on Balance Sheet, 2017 and 2018.

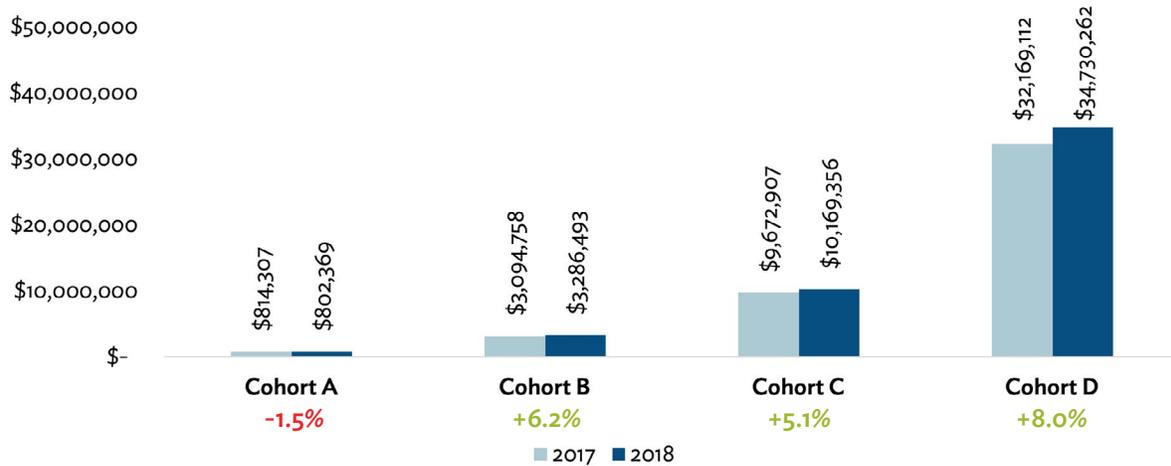
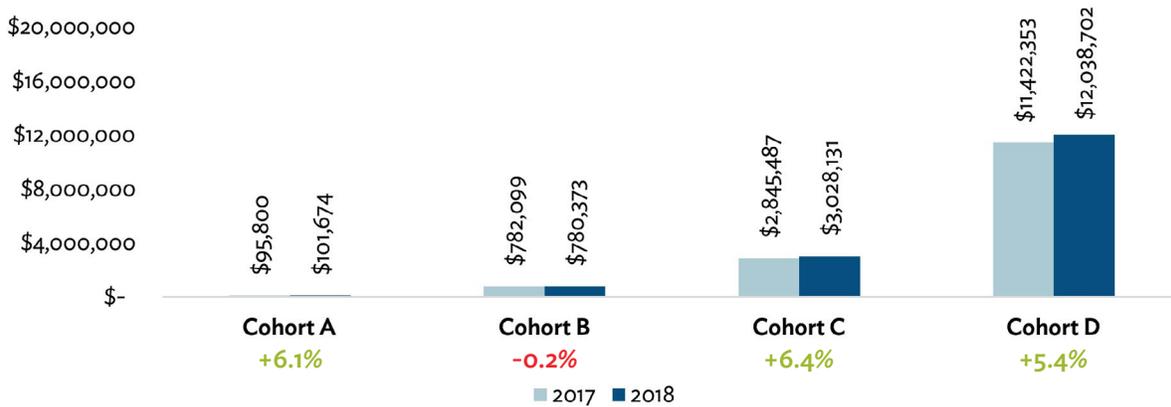
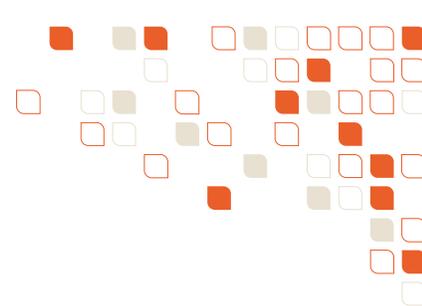


Figure 28. Median Liabilities on Balance Sheet, 2017 and 2018.



# Conclusion



	Cohort A (Less than \$2.5 Million)	Cohort B (Between \$2.5 Million and \$9.9 Million)	Cohort C (Between \$10.0 Million and \$24.9 Million)	Cohort D (\$25.0 Million and Above)
<b>CONCLUSION 1: National Council member profiles vary across revenue cohorts and reported total revenue correlates with increases in median employee size and governing officers.</b>				
Number of Member Agencies meeting criteria	421	561	440	443
Median Number of Employees	16	103	289	775
Median Number of Governing Officers	9	10	12	15
<b>CONCLUSION 2: National Council members illustrate consistency in profitability with nearly similar net margins while also depicting slight decreases (Cohort A, B, C) or negligible increases (Cohort D) from 2017 to 2018. The smallest and largest revenue cohorts illustrate a vast discrepancy in profitability metrics related to median net income and median net margin of program service income. In addition, there is a loss for every \$1.00 of reported program service revenue across each cohort.</b>				
Median Net Income (2017 to 2018)	-58.8%	+11.8%	+8.1%	+25.7%
Median Net Margins (2017)	2.1%	1.9%	1.5%	1.6%
Median Net Margins (2018)	1.2%	1.8%	1.3%	1.7%
Median Net Margin of Program Service Income (2018)	-34.6%	-16.7%	-17.2%	-1.3%
<b>CONCLUSION 3: Overall, higher revenue cohorts reported increases in median net assets without donor restrictions, median assets, and median liabilities while member agencies with lower revenues reported multiple decreases in median financial health metrics. All or nearly all cohorts experienced median decreases in cash and savings, respectively. Cohort A observed the only median increase in reported savings.</b>				
Median Net Assets without Donor Restrictions (2017 and 2018)	-6.0%	+8.0%	+4.2%	+10.1%
Median Net Assets with Donor Restrictions (2017 and 2018)	-6.0%	-2.1%	-1.7%	+17.7%
Median Capital Stock or Trust Principal, or Current Funds (2017 and 2018)	-16.7%	-11.5%	0.0%	0.0%
Median Cash (2017 and 2018)	-5.9%	-2.3%	-1.5%	-10.8%
Median Savings (2017 and 2018)	-23.9%	-10.5%	+2.5%	-0.4%
Median Assets (2017 and 2018)	-1.5%	+6.2%	+5.1%	+8.0%
Median Liabilities (2017 and 2018)	+6.1%	-0.2%	+6.4%	+5.4%

Overall, the National Council recommends that member agencies utilize this report to better understand how their profitability and financial health compares with other National Council agencies, particularly peer member agencies classified in similar revenue cohorts. As members utilize their report within their operations, the National Council team encourages member agencies to provide feedback on areas that were helpful, could be improved, and what other data would be informative. This feedback will help ensure that this document will be of service and relevance to National Council agencies now and into the future.

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning, 2020, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization, Doing business as, Number and street, Room/suite, City or town, state or province, country, and ZIP or foreign postal code. D Employer identification number, E Telephone number, F Name and address of principal officer, G Gross receipts \$, 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) ( ) (insert no.), 4947(a)(1) or 527

J Website: K Form of organization: Corporation, Trust, Association, Other L Year of formation: M State of legal domicile:

Part I Summary

Table with columns for line numbers, descriptions, Prior Year, Current Year, and Beginning of Current Year/End of Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box if the organization discontinued its operations... 3-7a Summary statistics 7b Net unrelated business taxable income 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

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

Sign Here: Signature of officer, Date, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

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

**Part III** Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:

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**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 \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses ▶

**Part IV Checklist of Required Schedules**

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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

**Section A. Governing Body and Management**

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

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

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

**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 Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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			
(1) .....										
(2) .....										
(3) .....										
(4) .....										
(5) .....										
(6) .....										
(7) .....										
(8) .....										
(9) .....										
(10) .....										
(11) .....										
(12) .....										
(13) .....										
(14) .....										

**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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**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 ▶

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
<b>4</b> 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>		
<b>5</b> 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>		

**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

**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 ▶

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>					
	<b>e</b>	Government grants (contributions)	<b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b> \$					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶						
<b>Program Service Revenue</b>	<b>2a</b>	----- Business Code						
	<b>b</b>	-----						
	<b>c</b>	-----						
	<b>d</b>	-----						
	<b>e</b>	-----						
	<b>f</b>	All other program service revenue . . . . .						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶						
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b>	Royalties . . . . . ▶						
	<b>6a</b>	Gross rents . . . . .	<b>6a</b>	(i) Real	(ii) Personal			
				<b>6b</b>				
				<b>6c</b>				
	<b>d</b>	Net rental income or (loss) . . . . . ▶						
	<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other			
				<b>7b</b>				
				<b>7c</b>				
	<b>d</b>	Net gain or (loss) . . . . . ▶						
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>					
	<b>c</b>	Net income or (loss) from fundraising events . . . ▶						
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>						
<b>c</b>	Net income or (loss) from gaming activities . . . ▶							
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>						
			<b>10b</b>					
			<b>c</b>	Net income or (loss) from sales of inventory . . . ▶				
<b>Miscellaneous Revenue</b>	<b>11a</b>	----- Business Code						
	<b>b</b>	-----						
	<b>c</b>	-----						
	<b>d</b>	All other revenue . . . . .						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶						
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶							

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .				
<b>26</b> <b>Joint costs.</b> 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) Beginning of year	(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>	
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>	<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>
	<b>14</b> Intangible assets . . . . .		<b>14</b>
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .		<b>16</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>
	<b>18</b> Grants payable . . . . .		<b>18</b>
	<b>19</b> Deferred revenue . . . . .		<b>19</b>
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		<b>25</b>
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
	<b>27</b> Net assets without donor restrictions . . . . .		<b>27</b>
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>		
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>
	<b>32</b> Total net assets or fund balances . . . . .		<b>32</b>
<b>33</b> Total liabilities and net assets/fund balances . . . . .		<b>33</b>	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	

**Part XII Financial Statements and Reporting**

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

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