

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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.

OMB No. 1545-0047

2022

Open to Public Inspection

Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organization

INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

777 NORTH CAPITOL STREET NE 500

City or town, state or province, country, and ZIP or foreign postal code

WASHINGTON, DC 200024201

F Name and address of principal officer:

MARC OTT

777 NORTH CAPITOL STREET NE 500

WASHINGTON,DC 200024201

D Employer identification number

36-2167755

E Telephone number

(202) 962-3680

G Gross receipts \$ 38,244,029

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

J Website: WWW.ICMA.ORG

L Year of formation: 1914

M State of legal domicile: IL

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO ADVANCE PROFESSIONAL LOCAL GOVERNMENT THROUGH LEADERSHIP, MANAGEMENT, INNOVATION, AND ETHICS.

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

3

4

5

6

7a

7b

Number of voting members of the governing body (Part VI, line 1a)

Number of independent voting members of the governing body (Part VI, line 1b)

Total number of individuals employed in calendar year 2022 (Part V, line 2a)

Total number of volunteers (estimate if necessary)

Total unrelated business revenue from Part VIII, column (C), line 12

Net unrelated business taxable income from Form 990-T, Part I, line 11

Revenue

8

9

10

11

12

Contributions and grants (Part VIII, line 1h)

Program service revenue (Part VIII, line 2g)

Investment income (Part VIII, column (A), lines 3, 4, and 7d)

Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13

14

15

16a

b

17

18

19

Grants and similar amounts paid (Part IX, column (A), lines 1–3)

Benefits paid to or for members (Part IX, column (A), line 4)

Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

Professional fundraising fees (Part IX, column (A), line 11e)

Total fundraising expenses (Part IX, column (D), line 25) 272,061

Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

Revenue less expenses. Subtract line 18 from line 12

Net Assets or Fund Balances

20

21

22

Total assets (Part X, line 16)

Total liabilities (Part X, line 26)

Net assets or fund balances. Subtract line 21 from line 20

Prior Year

Current Year

12,095,556

10,943,920

11,146,329

13,250,459

886,366

1,090,479

2,404,975

2,198,341

26,533,226

27,483,199

1,765,565

1,238,071

0

0

11,932,776

11,978,449

42,800

46,242

11,247,567

13,755,508

24,988,708

27,018,270

1,544,518

464,929

Beginning of Current Year

End of Year

27,369,951

33,668,757

9,033,100

14,203,616

18,336,851

19,465,141

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

SABINA AGARUNOVA CHIEF FINANCIAL OFFICER

Type or print name and title

2024-05-14

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00288314

Firm's name

Firm's EIN

GELMAN ROSENBERG & FREEDMAN

52-1392008

Firm's address

Phone no. (301) 951-9090

4550 MONTGOMERY AVE SUITE 800N

BETHESDA, MD 208142930

May the IRS discuss this return with the preparer shown above? See Instructions. ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2022)

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:

THE INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION (ICMA) IS THE WORLD'S PREMIER LOCAL GOVERNMENT LEADERSHIP AND MANAGEMENT ORGANIZATION. FOUNDED IN 1914 BY VISIONARY REFORMERS WHO SOUGHT TO END MUNICIPAL CORRUPTION AND BRING PROFESSIONALISM AND TRANSPARENCY TO LOCAL GOVERNANCE; ICMA STRIVES TO BUILD BETTER, MORE LIVABLE COMMUNITIES BY ADVANCING THE PROFESSIONAL MANAGEMENT OF LOCAL GOVERNMENTS WORLDWIDE. ICMA'S CORE VALUES CONTINUE TO BE ROOTED IN OUR STRINGENTLY ENFORCED CODE OF ETHICS AND COMMITMENT TO REPRESENTATIVE DEMOCRACY.

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 \$ 7,599,691 including grants of \$ 1,238,071) (Revenue \$ 1,480,598)

SERVICES TO LOCAL GOVERNMENTS:GLOBAL PROGRAMS SERVICES TO LOCAL GOVERNMENTS - THE USAID EFFICIENT, EFFECTIVE, AND STRONG GOVERNANCE (ERAT) PROJECT HAS FACILITATED THE ESTABLISHMENT OF 37 INNOVATIONS TO ENHANCE THE QUALITY OF POLICY IMPLEMENTATION AND SERVICE DELIVERY, AND HAS PROVIDED TRAINING TO 1,110 INDIVIDUALS TO STRENGTHEN LOCAL GOVERNANCE AND FISCAL MANAGEMENT WITHIN 30 DISTRICT GOVERNMENTS ACROSS INDONESIA. - THE USAID PHILIPPINES CITIES FOR ENHANCED GOVERNANCE AND ENGAGEMENT (CHANGE) PROJECT DEVELOPED THE CAPACITIES OF OVER 3,000 LOCAL GOVERNMENT AND CIVIL SOCIETY MEMBERS TO ADVANCE COMMON AGENDAS IN 9 CITIES IN THE PHILIPPINES AND FURTHER ENGAGED PARTICIPANTS FROM 68 OTHER CITIES, 447 MUNICIPALITIES, AND 42 PROVINCES IN CONFERENCES AND WEBINARS. - AS A SUBCONTRACTOR TO TETRA TECH, PROVIDED USAID'S CLEAN CITIES, BLUE OCEAN (CCBO) PROGRAM WITH GOVERNANCE AND CAPACITY BUILDING TOOLS AND TECHNICAL ASSISTANCE THAT HELPED OVER 20 CITIES IN 10 COUNTRIES TO PREVENT OCEAN PLASTIC POLLUTION BY IMPROVING THEIR LAND-BASED SOLID WASTE MANAGEMENT SYSTEMS. - IN 2023, ICMA HOSTED 75 YOUNG PROFESSIONALS FROM 11 COUNTRIES WORKING IN SUSTAINABLE DEVELOPMENT AND THE ENVIRONMENT AS A PART OF THE YOUNG SOUTHEAST ASIAN LEADERS INITIATIVE PROFESSIONAL FELLOWS PROGRAM FUNDED BY THE U.S. DEPARTMENT OF STATE. - THE USAID CENTRAL TIBETAN ADMINISTRATION CAPACITY BUILDING AND SUSTAINABILITY INITIATIVE (CTA-CBSI) PROJECT HAS WORKED TO DEVELOP INSTITUTIONAL DEVELOPMENT INDEX ASSESSMENT TOOLKITS TAILORED TO DATA MANAGEMENT, HUMAN RESOURCES, AND DEPARTMENT LEVEL CAPACITY ASSESSMENT AND IMPROVEMENT. ICMA ALSO COMPLETED A COOPERATIVE ASSESSMENT TOOL FOR ECONOMIC DEVELOPMENT, COLLABORATING WITH 18 TIBETAN COOPERATIVES. ICMA'S SUB-AWARDEE, UMC, ALSO CONDUCTED GIS MAPPING EXERCISES OF 9 TIBETAN SETTLEMENTS ACROSS INDIA. - THE U.S. DEPARTMENT OF ENERGY FUNDED SOLSMART PROGRAM DESIGNATED 24 COMMUNITIES IN 2023, RECOGNIZING THEM FOR IMPLEMENTING BEST PRACTICES IN SOLAR PLANNING, POLICY, AND MARKET DEVELOPMENT. THE PROGRAM ALSO TRAINED MORE THAN 450 LOCAL LEADERS IN SOLAR PERMITTING, INSPECTION, PLANNING, ZONING, AND RELATED TOPICS. - SOLAR@SCALE HOSTED SEVERAL WORKSHOPS IN 2023, INCLUDING IN SOUTHWEST NEW HAMPSHIRE; LARIMER COUNTY, COLORADO; NORTH CENTRAL TEXAS; AND ROANOKE, VIRGINIA. THE 2ND EDITION OF THE SOLAR@SCALE GUIDEBOOK WAS RELEASED IN MARCH 2023. THE PROJECT IS FUNDED BY THE U.S. DEPARTMENT OF ENERGY. - IN COORDINATION WITH NEW YORK UNIVERSITY LANGONE HEALTH, ICMA PRESENTED CITY HEALTH DASHBOARD SESSIONS AT THE ICMA ANNUAL CONFERENCE AND THE NATIONAL LEAGUE OF CITIES SUMMIT. - IN PARTNERSHIP WITH THE U.S. ENVIRONMENTAL PROTECTION AGENCY, ICMA ADMINISTERS THE TECHNICAL ASSISTANCE TO BROWNFIELDS COMMUNITIES PROGRAM FOR EPA REGION 4 (KENTUCKY, TENNESSEE, NORTH CAROLINA, SOUTH CAROLINA, GEORGIA, FLORIDA, ALABAMA, AND MISSISSIPPI) PROVIDING TECHNICAL ASSISTANCE TO LOCAL, REGIONAL, AND STATE GOVERNMENTS; NONPROFIT ORGANIZATIONS; AND OTHER ENTITIES TO HELP PUT LAND INTO PRODUCTIVE USE. ACTIVITIES INCLUDED WORKSHOPS FOR NEW EPA GRANTEES, ENGAGING IN DIRECT TECHNICAL ASSISTANCE WITH DOZENS OF COMMUNITIES, AND WORKSHOPS AT THE NATIONAL BROWNFIELDS TRAINING CONFERENCE. - WITH SUPPORT FROM THE BILL & MELINDA GATES FOUNDATION, ICMA PROVIDED FUNDING, TRAINING, AND INFORMATION RESOURCES TO LOCAL GOVERNMENT LEADERS ON BOOSTING UPWARD ECONOMIC MOBILITY FOR THEIR RESIDENTS. ACTIVITIES INCLUDED WORKING WITH A COHORT OF 10 COMMUNITIES, ONLINE WORKSHOPS AND WEBINARS, TRAINING AT ICMA'S ANNUAL CONFERENCE AND THE NATIONAL BROWNFIELDS TRAINING CONFERENCE, AND A NATIONAL SURVEY OF ECONOMIC MOBILITY POLICIES AND PROGRAMS. - ICMA IS A CONTRACTING PARTNER WITH THE INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL ON THE U.S. ECONOMIC DEVELOPMENT ADMINISTRATION-FUNDED ECONOMIC RECOVERY CORPS, WHICH PLACES MID-CAREER FELLOWS IN UNDER-RESOURCED COMMUNITIES NATIONWIDE TO TACKLE CRITICAL ECONOMIC RECOVERY ISSUES. OVER THE PAST YEAR, THE FELLOWS AND HOST COMMUNITIES WERE SELECTED THROUGH A COMPETITIVE PROCESS AND MATCHED TOGETHER. - ICMA WAS SELECTED BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY AS A NATIONAL THRIVING COMMUNITIES TECHNICAL ASSISTANCE CENTER. AS PART OF THE STARTUP, ICMA LAUNCHED A PROJECT WEBSITE AS WELL AS A TECHNICAL ASSISTANCE INTAKE FORM AND CONTINUED PROGRAM PROMOTION THROUGH ENGAGEMENT AT PARTNER CONVENINGS AND CONFERENCES.GLOBAL ENGAGEMENT: - COMPLETED AND PRESENTED A DYNAMIC ROADMAP FOR THE IMPLEMENTATION OF ICMA'S GLOBAL ENGAGEMENT STRATEGY. THE ROADMAP INCLUDES CONTRIBUTIONS FROM ALL ICMA TEAMS AND ALIGNS WITH THE 4 GOALS AND 17 OBJECTIVES OF THE GLOBAL ENGAGEMENT STRATEGY. - COMPLETED INTERNATIONALIZATION TRAINING OF ALL ICMA STAFF, THE INTERNATIONAL COMMITTEE, AND THE ICMA EXECUTIVE BOARD. - ORGANIZED AND HELD THE ICMA EXECUTIVE BOARD MEETING AND THE INTERNATIONAL COMMITTEE MEETING AND STUDY TOUR IN THE PHILIPPINES IN MARCH 2023. - CONDUCTED RESEARCH AND HELD DISCUSSIONS WITH THE BOARD, INTERNATIONAL COMMITTEE, AND ICMA STAFF ON OPERATING MODEL OPTIONS FOR ICMA'S GLOBAL ENGAGEMENT JOURNEY AND PROVIDED STAFF RECOMMENDATIONS ON A PREFERRED OPERATING MODEL.FOR MORE INFORMATION AND TO VIEW ANNUAL REPORTS, PLEASE VISIT ICMA'S WEBSITE AT [HTTPS://ICMA.ORG/ANNUAL-REPORTS](https://icma.org/annual-reports),

4b (Code:) (Expenses \$ 5,215,441 including grants of \$) (Revenue \$ 3,767,494)

PROFESSIONAL DEVELOPMENT:LEADERSHIP AND PROFESSIONAL DEVELOPMENT ARE KEY TO BUILDING THE CAPACITY OF OUR MEMBERS AND THOSE HOPING TO LEAD LOCAL GOVERNMENTS THROUGHOUT THE WORLD. AMONG SIGNIFICANT PROGRAM ACCOMPLISHMENTS ARE: - INTEGRATED AND LAUNCHED A NEW LEARNING MANAGEMENT SYSTEM (LMS) THAT ENABLED ICMA TO MODERNIZE AND EXPAND THE DELIVERY OF ONLINE LEARNING. MAJOR PROGRAMS IN THE NEW LMS FOR FY 2023 INCLUDE: - 8 ICMA UNIVERSITY WEBINARS AND 13 STRATEGIC PARTNER-SPONSORED WEBINARS. - EFFECTIVE SUPERVISORY PRACTICES 6-PART WEBINAR SERIES WITH 747 PARTICIPANTS. - BUDGETING GUIDE 3-PART SERIES WITH 58 PARTICIPANTS. - FUNDAMENTALS IN LOCAL GOVERNMENT, A SERIES OF 10 E-COURSES DESIGNED FOR EARLY-CAREER PROFESSIONALS WITH 58 TOTAL PARTICIPANTS. - PROVIDED PROFESSIONAL DEVELOPMENT OFFERINGS CATERED TO VARIOUS CAREER STAGES, INCLUDING 6 ONLINE COACHING WEBINARS, AND ONLINE AND IN-PERSON CERTIFICATE AND MICRO CERTIFICATE PROGRAMS. - PRODUCED AND DELIVERED 17 MICRO CERTIFICATES AT THE ANNUAL CONFERENCE TO MORE THAN 500 PARTICIPANTS. - ICMA UNIVERSITY DELIVERED A SUCCESSFUL ICMA GETTYSBURG LEADERSHIP INSTITUTE WITH 35 PARTICIPANTS, PLUS A SEPARATE ICMA GETTYSBURG LEADERSHIP INSTITUTE FOR TENNESSEE UNIVERSITY WITH 13 PARTICIPANTS. LEARNING AND NETWORKING OPPORTUNITIES THROUGH CONFERENCES:TO SERVE THE LEADERSHIP AND PROFESSIONAL DEVELOPMENT NEEDS OF THE LOCAL GOVERNMENT COMMUNITY, ICMA HELD ITS 108TH ANNUAL CONFERENCE "ACHIEVING EXCELLENCE TOGETHER," SEPTEMBER 17-21, 2022, IN COLUMBUS, OHIO. THERE WAS AN IN-PERSON OPTION, AS WELL AS A DIGITAL COMPONENT, OF MORE THAN 203 LEARNING OPPORTUNITIES, INCLUDING ACCESS TO 17 LIVE-STREAMING SESSIONS (INCLUDING ALL FOUR GENERAL SESSIONS, AS WELL AS EDUCATION SESSIONS). THE CONFERENCE HAD 4,305 ATTENDEES FOR THE IN-PERSON AND DIGITAL COMPONENTS OF THIS EVENT.THE 2023 ICMA LOCAL GOVERNMENT REIMAGINED CONFERENCES (FORMERLY KNOWN AS THE ICMA REGIONAL CONFERENCES) BROUGHT MORE THAN 650 MEMBERS AND NONMEMBERS TOGETHER FROM AROUND THE WORLD FOR THESE FOUR EVENTS HELD IN MARCH AND APRIL 2023. ATTENDEES DISCOVERED NEW LEADERSHIP SKILLS, STRATEGIES, AND INNOVATIVE SOLUTIONS TO HELP POWER THEIR ORGANIZATIONS AND STAFF MEMBERS TO DELIVER SUCCESS TO THEIR RESIDENTS AND COMMUNITIES. THE 2ND ICMA EQUITY SUMMIT, "READY OR NOT! MOVING FROM DISCOURSE TO ACTION," WAS HELD VIRTUALLY JULY 28-29, 2022. ATTENDEES ENGAGED IN CONVERSATIONS DURING THE TWO-DAY EVENT THAT PROVIDED DEEP DIVES ON EVERYTHING EQUITY FROM ACCOUNTABILITY TO ZIP CODES. PARTICIPANTS WERE EXPOSED TO TOOLS, IDEAS, AND INSTITUTIONS TO DEEPEN STRATEGIES, SHAPE ACTIONS, AND CREATE SOLUTIONS. THE EVENT ATTRACTED 402 PARTICIPANTS FROM 40 U.S. STATES AND CANADA, COMPOSED OF 167 PAID ICMA MEMBER REGISTRANTS, 155 PAID NONMEMBER REGISTRANTS, AND 80 COMPLIMENTARY ATTENDEES. A TOTAL OF 247 UNIQUE ORGANIZATIONS. PARTICIPANTS INCLUDED CHIEF LOCAL ADMINISTRATORS (30%), EQUITY OFFICERS OR THOSE WITH SIMILAR RESPONSIBILITIES (20%), DEPARTMENT HEADS/DIRECTORS AND DEPUTIES (20%) AND A RANGE OF OTHER LOCAL GOVERNMENT AFFILIATIONS OR CONNECTIONS. THE EVENT GENERATED 20 INQUIRIES ABOUT ICMA'S NEXT CHIEF EQUITY OFFICER COHORT.THE 3RD COHORT OF EQUITY OFFICERS, COMPOSED OF 35 MEMBERS, MET IN NOVEMBER AND WILL CONTINUE MEETING TO PLAN THE 3RD ANNUAL EQUITY SUMMIT.FIVE FELLOWS FROM THE COHORT OF 25 OF THE ICMA LEADERSHIP INSTITUTE ON RACE, EQUITY, AND INCLUSION (PARTNERSHIP WITH THE KETTERING FOUNDATION AND THE NATIONAL CIVIC LEAGUE), PRESENTED THEIR CAPSTONE PROJECTS AT THE ICMA ANNUAL CONFERENCE IN COLUMBUS, OHIO. THE NEXT COHORT, A GROUP OF 20, MET IN-PERSON AT THE KETTERING FOUNDATION IN DAYTON, OHIO, IN OCTOBER.

4c (Code:) (Expenses \$ 2,794,333 including grants of \$) (Revenue \$ 6,286,920)

MEMBERSHIP:ATTRACTING AND RETAINING MEMBERS REMAINS A CORE PRIORITY FOR ICMA. - THE ICMA EXECUTIVE BOARD APPROVED A NEW DUES STRUCTURE IN FEBRUARY 2022, WHICH LOWERED DUES FOR FULL MEMBERS AND ADDED A DISCOUNT FOR MANAGERS AND ASSISTANTS WORKING IN SMALL COMMUNITIES.

THIS NEW DUES STRUCTURE WAS UNVEILED TO MEMBERS AND BY LEVERAGING ICMA EVENTS AND CONTENT WE ADDED 2,274 NEW MEMBERS IN FY 2023, INCLUDING 529 NEW FULL MEMBERS, 351 DEPARTMENT DIRECTOR AFFILIATE MEMBERS, 553 ENTRY- TO MID-LEVEL AFFILIATE MEMBERS AND 841 NEW MEMBERS IN VARIOUS OTHER MEMBERSHIP CATEGORIES SUCH AS AFFILIATE NIS, INTERNS, FELLOWS, PROFESSORS, HONORARY, AND RETIRED MEMBERS. WE BEGAN THE YEAR WITH 12,697 TOTAL MEMBERS AND ENDED WITH 13,092, AN INCREASE OF 3.11%. - SUPPORTING MEMBERS, WHO WERE RECOVERING FROM THE LINGERING CHALLENGES OF MANAGING LOCAL GOVERNMENTS DURING THE TWIN PANDEMICS OF COVID AND SOCIAL UNREST, CONTINUED TO BE A CRITICAL FOCUS OF OUR EFFORTS IN FY 2023. - THE SENIOR ADVISOR PROGRAM CONTINUED TO PROVIDE INVALUABLE SUPPORT TO FIRST-TIME ADMINISTRATORS, MEMBERS IN TRANSITION, AND PROFESSIONALS SEEKING ADVICE. THE PROGRAM IS BASED IN 30 STATES, WITH 116 ADVISORS SERVING ALL MEMBERS, BUT WITH A FOCUS ON IN-SERVICE MEMBERS. - ICMA CONTINUED TO PROVIDE CAREER DEVELOPMENT SUPPORT TO MEMBERS AND THE PROFESSION AT LARGE BY ENGAGING STUDENTS IN MORE THAN 120 CHAPTERS WORLDWIDE, PLACING APPROXIMATELY 30 RECENT GRADUATES IN MANAGEMENT FELLOWSHIPS, LAUNCHING A NEW INTERNSHIP FOR HIGH SCHOOL STUDENTS TO GROW INTEREST IN LOCAL GOVERNMENT AS A CAREER, SUPPORTING A JOB PLATFORM THAT HOSTED MORE THAN 2,600 LOCAL GOVERNMENT RECRUITMENTS, AND MAINTAINING A ROSTER OF CAREER GUIDES TO HELP MEMBERS AND CAREER CHANGERS AT ALL CAREER STAGES. SUPPORTED MORE THAN 150 MEMBERS MONTHLY, WHO WERE TRANSITIONING BETWEEN MANAGEMENT APPOINTMENTS. - ICMA'S COACHING PROGRAM IS COMMITTED TO PROVIDING TOOLS THAT HELP MEMBERS ACHIEVE THEIR PROFESSIONAL CAREER GOALS. ICMA IS ABLE TO PROVIDE 2 PROFESSIONAL DEVELOPMENT TOOLS, THE COACHCONNECT AND COACHING WEBINAR PROGRAMS, FREE OF CHARGE THROUGH A PARTNERSHIP WITH STATE ASSOCIATIONS. IN FY 2023, 105 LEARNERS AND 14 COACHES JOINED THE COACHCONNECT PROGRAM, FOR A TOTAL OF 262 ACTIVE LEARNERS AND 331 ACTIVE COACHES. MEMBERS REMAINED ACTIVE ON THE PLATFORM, SCHEDULING 138 COACHING SESSIONS IN FY 2023. INDIVIDUAL COACHING WAS SUPPLEMENTED WITH 6 COMPLEMENTARY COACHING WEBINARS OFFERED BY LOCAL GOVERNMENT PRACTITIONERS ON A VARIETY OF TOPICS SELECTED IN COLLABORATION WITH OUR COACHING PARTNERS. - ICMA'S MILITARY PROGRAMS CONTINUE TO THRIVE WITH OVER 110 VLGMP HOST LOCATIONS AND 23 FELLOWS PLACED IN 2023, 9 OF WHOM ACCEPTED LOCAL GOVERNMENT POSITIONS. OUR PARTNERSHIP WITH THE ARMY NOW INCLUDES A ROUTINE INVITE TO SPEAK AT THEIR INSTITUTIONAL SCHOOL FOR INSTALLATION MANAGEMENT AND THE CONTINUING CITY MANAGEMENT SENIOR FELLOWSHIP, WHICH HAS 16 COHORT 23 FELLOWS. WE ARE ALSO FOCUSING ON BUILDING OUR RELATIONSHIP WITH COLLEGES AND UNIVERSITIES TO PROMOTE LOCAL GOVERNMENT CAREER OPPORTUNITIES TO STUDENTS WHO ARE USING THEIR GI BILL. THIS GROUP IS MAINLY VETERANS, BUT ALSO INCLUDES MANY FAMILY MEMBERS, ALL WHO FIND VALUE IN THEIR CAREERS IN PUBLIC SERVICE. - ICMA'S ETHICS PROGRAM FOCUSED ON PROVIDING ADVICE, TRAINING, AND CONTENT TO ADDRESS ISSUES FACED BY MEMBERS AT ALL LEVELS AND ASPECTS OF LOCAL GOVERNMENT. TO THAT END, THERE WERE 11 EDITIONS OF ETHICS MATTER, THE MONTHLY COLUMN IN ICMA'S PM MAGAZINE; UNIQUE CONTENT DEVELOPED FOR THE MARCH EDITION OF PM TO CELEBRATE ETHICS AWARENESS MONTH; PRESENTATIONS DEVELOPED AND DELIVERED AT STATE ASSOCIATION MEETINGS; 2 SESSIONS AT THE ICMA ANNUAL CONFERENCE: "REBUILDING PUBLIC TRUST WHEN AN ETHICS BREACH SHATTERS PUBLIC CONFIDENCE, AND "EXPLORING THE MANY FACETS OF ETHICS DILEMMAS ON POLITICAL ACTIVITY; AND TRAINING SESSIONS DEVELOPED FOR LOCAL GOVERNMENT LEADERSHIP AND STAFF. - ICMA CONTINUED TO RECOGNIZE MEMBERS FOR THEIR INDIVIDUAL ACCOMPLISHMENTS, CAREER MILESTONES, AND PROGRAMS THAT STRENGTHEN LOCAL GOVERNMENT. AWARDS ARE PROMOTED AND CELEBRATED IN THE SEPTEMBER EDITION OF ICMA'S PM MAGAZINE, AT THE ANNUAL CONFERENCE, ON THE WEBSITE, AND VIA SOCIAL MEDIA. - SHELEADSGOV EXPANDED ITS REACH BY INCLUDING A CIGNA-SPONSORED VIRTUAL DISCUSSION, HOSTING THE SHELEADSGOV LUNCHEON, AND INCREASING AUTHORS FOR THE WOMEN IN LEADERSHIP COLUMN IN PM MAGAZINE. ON INTERNATIONAL WOMEN'S DAY (MARCH 8), ICMA AND THE LEAGUE OF WOMEN IN GOVERNMENT HOSTED THE THIRD ANNUAL SHELEADSGOV VIRTUAL FORUM, "BALANCING THE BLUR: BE A LEADER IN YOUR PERSONAL AND PROFESSIONAL LIFE. CREATED WITH EVENT SPONSOR AND ICMA STRATEGIC PARTNER CIGNA, MORE THAN 500 INDIVIDUALS PARTICIPATED IN THE DAY OF INSPIRATION FILLED WITH THOUGHT-PROVOKING AND MOTIVATIONAL SPEAKERS AND PANELISTS. - THE ASSISTANT CHIEF ADMINISTRATIVE OFFICERS (ACAO) COMMITTEE COORDINATED THE "ART OF ASSISTANT LEADERSHIP" SESSION AT THE ICMA ANNUAL CONFERENCE AND AUTHORED A MONTHLY COLUMN IN PM MAGAZINE FOCUSED ON THE PERSONAL AND PROFESSIONAL APPROACH TO THE ROLE. THIS EFFORT IS PART OF ICMA'S OVERALL STRATEGY TO BUILD COHORTS AT THE FUNCTIONAL LEVEL TO SUPPORT PERSONAL AND PROFESSIONAL CAREER ADVANCEMENT. - THE COMMITTEE ON PROFESSIONAL CONDUCT (CPC) MEMBERS AND STAFF CONDUCTED PRESENTATIONS ON THE CODE OF ETHICS AT STATE AND AFFILIATE MEETINGS. A TOTAL OF 135 ETHICS INQUIRIES WERE SUBMITTED BY MEMBERS AND ADDRESSED BY STAFF. CODE OF ETHICS ENFORCEMENT ACTIVITIES ENTAILED ADDRESSING 79 FORMAL ETHICS COMPLAINTS ALLEGING THAT A MEMBER'S CONDUCT MAY HAVE VIOLATED THE CODE. - AS PART OF AN EXECUTIVE BOARD DIRECTIVE ISSUED IN JUNE 2020, ICMA CONTINUED ITS REVIEW OF THE CODE TO FOCUS ON BETTER INTEGRATING THE PROFESSION'S LONG-STANDING ETHICAL COMMITMENT TO DIVERSITY, EQUITY, AND INCLUSION INTO THE 12 TENETS. FEEDBACK FROM OVER 600 MEMBERS FROM 17 SESSIONS SHAPED A SURVEY SENT TO THE MEMBERSHIP IN JULY 2022. THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL SCHOOL OF GOVERNMENT CONSULTANT TEAM CONDUCTED THE SURVEY ANALYSIS AND PROVIDED INITIAL RECOMMENDATIONS TO THE CPC, WHICH THE CPC REFINED BEFORE MAKING ITS RECOMMENDATIONS TO THE ICMA EXECUTIVE BOARD. IN DECEMBER 2022, THE BOARD APPROVED THE CPC'S RECOMMENDATION TO PLACE FOUR CHANGES TO THE TENETS OF THE CODE BEFORE THE MEMBERS FOR CONSIDERATION. THE ELECTION TO REVISE LANGUAGE IN TENETS 1, 4, 9, AND 11 WAS OPEN TO VOTING MEMBERS MARCH 1-31, 2023. VIA THIS SPECIAL ELECTION BALLOT, 84% OF CORPORATE MEMBERS VOTING APPROVED THE PROPOSED CHANGES. NOTABLY, THIS SPECIAL ELECTION HOLDS THE DISTINCTION OF HAVING THE HIGHEST PARTICIPATION RATE (31%) IN ICMA'S ONLINE VOTING HISTORY. THE BOARD ALSO VOTED TO APPROVE THE CHANGES TO THE ASSOCIATED GUIDELINES AT ITS JUNE 2023 MEETING.

(Code:) (Expenses \$ 3,726,519 including grants of \$) (Revenue \$ 1,715,447)
RESEARCH AND PUBLICATIONS:ICMA DEVELOPS SIGNIFICANT RESEARCH-BASED CONTENT ON LOCAL GOVERNANCE. - PUBLISHED THE FOURTH EDITION OF OUR SEMINAL WORK, THE EFFECTIVE LOCAL GOVERNMENT MANAGER. - WITH SUPPORT FROM THE BILL & MELINDA GATES FOUNDATION, DEVELOPED KNOWLEDGE RESOURCES, INCLUDING WORKSHOPS, ARTICLES, AND VIDEOS ON ECONOMIC MOBILITY AND OPPORTUNITY FOR LOCAL GOVERNMENT LEADERS AND MANAGERS; HOSTED VIRTUAL AND IN-PERSON OPEN-ACCESS TRAININGS; AND FACILITATED A PEER LEARNING COHORT FOR A SELECT GROUP OF HIGHLY MOTIVATED LOCAL GOVERNMENT STAKEHOLDERS. - FINALIZED A NEW SURVEY DATA SET AND SUMMARY OF LOCAL GOVERNMENT CYBERSECURITY POLICIES AND PROGRAMS. - CONCLUDING SEVERAL NEW AND REVISED PUBLICATIONS, INCLUDING FULL-LENGTH BOOKS ON TAX INCREMENT FINANCING, AND A NEW EDITION OF EFFECTIVE SUPERVISORY PRACTICES. - CREATED NEW CONTENT ON INNOVATION THROUGH ICMA'S LOCAL GOVERNMENT REIMAGINED INITIATIVE. OUTREACH: TO ACHIEVE OUR GOALS OF ENSURING FUTURE-READY LEADERS AND POSITIONING ICMA AS A THOUGHT LEADER, WE CONTINUED TO FOCUS ON CREATING MORE ENGAGING CONTENT TO ATTRACT MEMBERS AND THEIR STAFF AND EXPAND OUR OUTREACH ON PRIORITY TOPIC AREAS. EXAMPLES INCLUDE: - PUBLISHED 50 ISSUES OF LEADERSHIP MATTERS, WITH OPEN RATES OF 35% FOR THE MEMBER EDITION AND 19% FOR THE NONMEMBER EDITION, AND AVERAGE CLICK-THROUGH RATES OF 20% FOR THE MEMBER EDITION AND 9% FOR THE NONMEMBER EDITION. THE TOTAL NUMBER OF SUBSCRIBERS IS 30,560, A 20% INCREASE OVER PREVIOUS YEAR.- PUBLISHED 13 ISSUES OF THE PM MAGAZINE MONTHLY E-NEWSLETTER WITH OVER 22,000 SUBSCRIBERS, WITH AN OPEN RATE OF 34% AND A CLICK-THROUGH RATE OF 8%. - HAD 765 MEDIA PLACEMENTS, IN WHICH ICMA WAS EITHER THE PRIMARY FOCUS OF THE ARTICLE OR HAD A QUOTE OR MENTION, REACHING A TOTAL READERSHIP OF 16.5 BILLION. - THE ICMA WEBSITE HAD OVER 1,859,793 MILLION PAGE VIEWS AND 427,951 VISITORS. - THE SOCIAL MEDIA AUDIENCE GREW TO 100,197 WITH 104,011 ENGAGEMENTS AND 91,199 REFERRALS TO ICMA.ORG. CONTENT WAS VIEWED 3,270,373 TIMES ACROSS NETWORKS AND ENGAGEMENT INCREASED BY 19% OVER THE PREVIOUS YEAR. - ICMA'S MEDIA OUTREACH EFFORTS HAVE RESULTED IN SUCCESSFUL COVERAGE OF A BROAD SPECTRUM OF ISSUES. THOSE TOPICS WITH THE GREATEST REACH INCLUDE COMMENTARY FROM ICMA ON ISSUES OF MENTAL HEALTH, VALUE OF PROFESSIONAL MANAGEMENT, AND EXPERTISE ON FORMS OF LOCAL GOVERNMENT. - ICMA'S VOICES IN LOCAL GOVERNMENT PODCAST HAD 8,814 TOTAL DOWNLOADS AND 4,175 UNIQUE LISTENERS. EPISODES FOCUSED ON PROMOTING SUCH ICMA EVENTS AND PROGRAMS AS THE ANNUAL CONFERENCE, LGR CONFERENCES, BROWNFIELDS, SOLAR@SCALE, AND VLGMP. IT ALSO HIGHLIGHTED PRIORITY TOPICS, INCLUDING CAREER DEVELOPMENT, MENTAL HEALTH, INFRASTRUCTURE, COMMUNITY ENGAGEMENT, AND LEADERSHIP. - THE ICMA BLOG RECEIVED 198,000 PAGE VIEWS WITH POSTS THAT FOCUSED ON THE CORE CONTENT PRIORITY AREAS OF RACIAL EQUITY AND SOCIAL JUSTICE, CRISIS MANAGEMENT, ETHICS, INNOVATION, MANAGEMENT, COMMUNITY ENGAGEMENT, AND LEADERSHIP. - THE ICMA CONNECT COMMUNITY HAD 6,213 LOGINS, 626 DISCUSSION POSTS, AND 217 NEW THREADS.

4d	Other program services (Describe in Schedule O.)
	(Expenses \$ 3,726,519 including grants of \$) (Revenue \$ 1,715,447)
4e	Total program service expenses ▶ 19,335,984

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	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? If "Yes," complete Schedule C, Part II	4 Yes	
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	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? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	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? If "Yes," complete Schedule D, Part VI	11a 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? If "Yes," complete Schedule D, Part VII	11b	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? If "Yes," complete Schedule D, Part VIII	11c	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? If "Yes," complete Schedule D, Part IX	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e 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)?	11f Yes	
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? If "Yes," complete Schedule I, Parts I and II	21 Yes	

Part IV

Checklist of Required Schedules (continued)

	Yes	No
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? If "Yes," complete Schedule I, Parts I and III	22 Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I	25b	No
26 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?	26	No
27 If "Yes," complete Schedule L, Part I. 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? If "Yes," complete Schedule L, Part III	27	No
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31 If "Yes," complete Schedule M. Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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?	33	No
34 If "Yes," complete Schedule R, Part I. Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 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)? If "Yes," complete Schedule R, Part V, line 2	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38 Did the organization complete Schedule O and provide explanations on 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	1a 114	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

Part V		Statements Regarding Other IRS Filings and Tax Compliance (continued)		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	104	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes	
b	If "Yes," enter the name of the foreign country: <u>▶ R P</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBOAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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?				
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		No
16	Is the organization an investment company as defined in section 4960(b)(1)(A)?	16		No
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: AR, CA, HI, IL, MA, MI, NH, NJ, NM, NC, ND, PA, SC, TN, UT, OR, WI

18 Section 6104 requires an organization to make its Form 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 in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
SABINA AGARUNOVA 777 NORTH CAPITOL STREET NE 500 WASHINGTON, DC 200024201 (202) 962-3680

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JEFFREY R TOWERY PRESIDENT	5.00	X		X				0	0	0
(2) LON D PLUCKHAHN PRESIDENT-ELECT	5.00	X		X				0	0	0
(3) TROY S BROWN PAST PRESIDENT	5.00	X		X				0	0	0
(4) CHRIS MACPHERSON REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(5) REBECCA JANE RYAN REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(6) COLIN TOM BEHEYDT REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(7) VICTOR CARDENAS REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(8) CORRIN B SPIEGEL REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(9) MICHAEL SABLE REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(10) DIANE STODDARD REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(11) KENNETH R WILLIAMS REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(12) DAVE SLEZICKEY REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(13) WILLIAM J FRASER REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(14) SCOTT W COLBY REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(15) DENNIS J ENSLINGER REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(16) NATHANIEL W PAGAN REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(17) VALMARIE H TURNER REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) JORGE M GONZALEZ REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(19) ROXANNE MURPHY REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(20) PAMELA WEAVER ANTIL REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(21) JESSI BON REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(22) MARC OTT CEO/EXECUTIVE DIRECTOR	37.50 2.00			X				587,829	0	53,939
(23) SABINA AGARUNOVA CHIEF FINANCIAL OFFICER	37.50			X				214,275	0	41,879
(24) MARTHA PEREGO DIR. MBR SVCS & ETHICS (END 6/23)	37.50				X			203,334	0	37,666
(25) TAD MCGALLIARD DIR., RESEARCH AND TECH. ASST	37.50				X			181,905	0	25,504
(26) RAYMOND BARAY CHIEF OF STAFF	37.50					X		236,400	0	42,358
(27) PRISCILLA WILSON CHIEF PEOPLE OFFICER	37.50					X		198,543	0	31,756
(28) ISABELLE BULLY-OMICTIN MANAGING DIR. OF GLO. DEV'L & ENG.	37.50					X		174,705	0	31,516
(29) JEREMY FIGOTEN DIRECTOR, CONFERENCES & EVENTS	37.50					X		183,123	0	4,805
(30) HEMANT DESAI CHIEF INFORMATION OFFICER	37.50					X		170,029	0	15,751

1b Sub-Total	▶		
c Total from continuation sheets to Part VII, Section A	▶		
d Total (add lines 1b and 1c)	▶	2,150,143	0285,174

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 ▶ 31

		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
ENCORE GROUP (USA) LLC 525 NEW JERSEY AVE NW WASHINGTON, DC 20001	AUDIOVISUAL EQUIP. & EVENTS TECHNOLOGY	818,491
FERN EXPOSITION SERVICES LLC 645 LINN STREET CINCINNATI, OH 45203	EVENTS MANAGEMENT AND LOGISTIC SERVICES	280,234
HBP MARKETING LLC 952 FREDERICK STREET HAGERSTOWN, MD 21740	COMM. PRINTING & FULFILLMENT	163,378
FACTUM GLOBAL LLC 1775 I STREET NW SUITE 1150 WASHINGTON, DC 20006	GLOBAL CONSULTING RESOURCES SERVICES	149,182
ABILA INC 9620 EXECUTIVE DRIVE N SUITE 200 ST PETERSBURG, FL 33702	FINANCIAL MANAGEMENT SOFTWARE SERVICES	141,805

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 ▶ 16

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	1a Federated campaigns . . . b Membership dues . . . c Fundraising events . . . d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a - 1f:\$ h Total. Add lines 1a-1f . . .	1a		
Amt Similar Amounts		1b		
		1c		
		1d	873,614	
		1e	7,390,615	
		1f	2,679,691	
		1g		
			10,943,920	

Program Service Revenue	2a	MEMBERSHIP DUES	Business Code				
			900099	6,286,920	6,286,920		
	b	PROFESSIONAL DEVELOPME	900099	3,767,494	3,767,494		
	c	PROGRAM SERVICE REVENU	900099	1,480,598	1,480,598		
	d	MEMBER SERVICES	900099	896,455	896,455		
	e	RESEARCH/INFORMATION	900099	485,181	485,181		
				333,811		333,811	
	f	All other program service revenue.					
	g	Total. Add lines 2a-2f.	13,250,459				

Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,079,003			1,079,003
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		2,611,463			2,611,463
			(i) Real	(ii) Personal			
	6a	Gross rents	114,741				
	b	Less: rental expenses	659,863				
	c	Rental income or (loss)	-545,122				
	d	Net rental income or (loss)		-545,122			-545,122
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	10,112,443				
	b	Less: cost or other basis and sales expenses	10,100,967				
	c	Gain or (loss)	11,476				
	d	Net gain or (loss)		11,476			11,476
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances					
	b	Less: cost of goods sold					
	c	Net income or (loss) from sales of inventory					

Other	11a	OTHER REVENUE	Business Code				
			900099	132,000			132,000
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		132,000			
	12	Total revenue. See instructions		27,483,199	12,916,648	333,811	3,288,820

OtherRevenueMiscAmt

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	801,991	801,991		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	61,950	61,950		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	374,130	374,130		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,375,391	397,762	911,188	66,441
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	6,894,798	4,942,266	1,882,533	69,999
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	632,912	384,558	243,170	5,184
9 Other employee benefits	2,361,718	1,425,469	903,436	32,813
10 Payroll taxes	713,630	409,961	292,710	10,959
11 Fees for services (non-employees):				
a Management				
b Legal	175,288		175,288	
c Accounting	65,365		65,365	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	46,242			46,242
f Investment management fees	27,124		27,124	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,476,856	1,942,323	534,533	
12 Advertising and promotion	123,824	123,824		
13 Office expenses	647,537	575,015	72,522	
14 Information technology	533,620	181,497	352,123	
15 Royalties	22,991	22,991		
16 Occupancy	1,481,752	976,775	481,955	23,022
17 Travel	1,333,450	1,011,053	305,085	17,312
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,287,570	3,156,072	131,498	
20 Interest	15		15	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	545,284	7,341	537,943	
23 Insurance	153,556	40,676	112,880	
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 UBIT RELATED TAXES	40,355		40,355	
b FIELD OFFICE EXPENSES	2,417,447	2,417,447		
c CREDIT CARD FEES	221,901		221,901	
d DUES, SUBS. & LICENSES	100,731	70,399	30,332	
e All other expenses	100,842	12,484	88,269	89
25 Total functional expenses. Add lines 1 through 24e	27,018,270	19,335,984	7,410,225	272,061
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

☐

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		327	1	601	
	2	Savings and temporary cash investments		8,877,383	2	7,472,643	
	3	Pledges and grants receivable, net		1,618,747	3	1,239,132	
	4	Accounts receivable, net		998,298	4	945,086	
	5	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			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		832,533	9	1,387,147	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	4,344,879			
	b	Less: accumulated depreciation	10b	3,520,218	1,214,638	10c	824,661
	11	Investments—publicly traded securities		13,828,025	11	18,645,631	
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		0	15	3,153,856	
16	Total assets. Add lines 1 through 15 (must equal line 33)		27,369,951	16	33,668,757		
Liabilities	17	Accounts payable and accrued expenses		2,782,288	17	3,613,339	
	18	Grants payable			18		
	19	Deferred revenue		5,987,593	19	6,477,637	
	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 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			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		263,219	25	4,112,640	
	26	Total liabilities. Add lines 17 through 25		9,033,100	26	14,203,616	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		14,530,504	27	15,427,518	
	28	Net assets with donor restrictions		3,806,347	28	4,037,623	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		18,336,851	32	19,465,141	
	33	Total liabilities and net assets/fund balances		27,369,951	33	33,668,757	

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	27,483,199
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,018,270
3	Revenue less expenses. Subtract line 2 from line 1	3	464,929
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	18,336,851
5	Net unrealized gains (losses) on investments	5	663,361
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	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	19,465,141

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
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: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Name of the organization

INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Employer identification number

36-2167755

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10

☒

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

Enter the number of supported organizations
- g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions)

12

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

☐

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

☐

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

☐

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

☐

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	10,884,722	13,900,469	12,451,236	12,095,556	10,943,920	60,275,903
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	11,954,441	12,974,919	9,221,028	10,848,236	12,916,648	57,915,272
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	22,839,163	26,875,388	21,672,264	22,943,792	23,860,568	118,191,175
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	5,655	5,220	5,580	5,227	4,644	26,326
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b. .	5,655	5,220	5,580	5,227	4,644	26,326
8 Public support. (Subtract line 7c from line 6.)						118,164,849

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6. . .	22,839,163	26,875,388	21,672,264	22,943,792	23,860,568	118,191,175
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .	4,450,209	3,846,838	3,508,335	3,625,512	3,805,207	19,236,101
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	4,450,209	3,846,838	3,508,335	3,625,512	3,805,207	19,236,101
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.	80,734	72,338	60,513	96,730	25,804	336,119
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .	132,212	132,657	132,034	132,066	132,000	660,969
13 Total support. (Add lines 9, 10c, 11, and 12.) .	27,502,318	30,927,221	25,373,146	26,798,100	27,823,579	138,424,364
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.	☐					

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	85.360 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	85.140 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	13.900 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	14.090 %
19a 33 1⁄3% support tests–2022. If the organization did not check the box on line 14, and line 15 is more than 33 1⁄3%, and line 17 is not more than 33 1⁄3%, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b 33 1⁄3% support tests–2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1⁄3% and line 18 is not more than 33 1⁄3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) :			
a	☐ The organization satisfied the Activities Test. Complete line 2 below.			
b	☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>			

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | |
|----------|--|----------|
| 1 | Net short-term capital gain | 1 |
| 2 | Recoveries of prior-year distributions | 2 |
| 3 | Other gross income (see instructions) | 3 |
| 4 | Add lines 1 through 3 | 4 |
| 5 | Depreciation and depletion | 5 |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 |
| 7 | Other expenses (see instructions) | 7 |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | |
|----------|---|-----------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 |
| a | Average monthly value of securities | 1a |
| b | Average monthly cash balances | 1b |
| c | Fair market value of other non-exempt-use assets | 1c |
| d | Total (add lines 1a, 1b, and 1c) | 1d |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 |
| 3 | Subtract line 2 from line 1d | 3 |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 |
| 6 | Multiply line 5 by 0.035 | 6 |
| 7 | Recoveries of prior-year distributions | 7 |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 |

Section C - Distributable Amount

Current Year

- | | | |
|----------|--|----------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 |
| 2 | Enter 85% of line 1 | 2 |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 |
| 4 | Enter greater of line 2 or line 3 | 4 |
| 5 | Income tax imposed in prior year | 5 |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |

- 7** ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations			(continued)
Section D - Distributions		Current Year	
1 Amounts paid to supported organizations to accomplish exempt purposes	1		
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2		
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3		
4 Amounts paid to acquire exempt-use assets	4		
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5		
6 Other distributions (<i>describe in Part VI</i>). See instructions	6		
7 Total annual distributions. Add lines 1 through 6.	7		
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8		
9 Distributable amount for 2022 from Section C, line 6	9		
10 Line 8 amount divided by Line 9 amount	10		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
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Additional Data

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Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2022
Name of the organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION		Employer identification number 36-2167755

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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Part II

Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Name of organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

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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 INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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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. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

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-.
1				
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)		0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		82,844													
c Total lobbying expenditures (add lines 1a and 1b)		82,844													
d Other exempt purpose expenditures		26,842,915													
e Total exempt purpose expenditures (add lines 1c and 1d)		26,925,759													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000													
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></table>		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.		
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)		250,000													
h Subtract line 1g from line 1a. If zero or less, enter -0-.		0													
i Subtract line 1f from line 1c. If zero or less, enter -0-.		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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount		1,000,000	1,000,000	1,000,000	3,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					4,500,000
c Total lobbying expenditures		289,306	113,679	82,844	485,829
d Grassroots nontaxable amount		250,000	250,000	250,000	750,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,125,000
f Grassroots lobbying expenditures		10,000	13,000		23,000

Part II-B

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

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

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

Part III-A

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

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

Part III-B

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

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

Part IV

Supplemental Information

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

Return Reference	Explanation
PART II-A, LINE 1, LOBBYING ACTIVITIES:	THE PRIMARY OBJECTIVE OF ICMA'S FORM OF GOVERNMENT ADVOCACY ACTIVITIES IS TO DOCUMENT AND PROMOTE THE BENEFITS OF PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT AND THE COUNCIL-MANAGER FORM OF GOVERNMENT. TO ACHIEVE THIS GOAL, ICMA CREATES CONTENT TO HIGHLIGHT THE ACTIVITIES OF PROFESSIONAL MANAGERS IN ALL FORMS OF LOCAL GOVERNMENT, CONDUCTS RESEARCH AND REPORTS OUT ON FINDINGS REGARDING ISSUES RELATED TO LOCAL GOVERNMENT MANAGEMENT, AND HIGHLIGHTS EXAMPLES OF BEST PRACTICES DEMONSTRATED BY COMMUNITIES THAT OPERATE UNDER THE COUNCIL-MANAGER FORM OF GOVERNMENT OR PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT; DEVELOPS AND DISSEMINATES RELATED EDUCATIONAL MATERIALS; AND RESPONDS TO REQUESTS FOR LIMITED FINANCIAL ASSISTANCE FROM LEGITIMATE LOCAL NON-PROFIT GROUPS PROMOTING ADOPTION/RETENTION OF THE COUNCIL/MANAGER FORM OF GOVERNMENT. IN FISCAL YEAR 2023, ICMA USED AVAILABLE STATISTICS, RESEARCH, AND DATA TO DEVELOP A NUMBER OF OPINION PIECES, EDITORIALS AND PRESENTATIONS THAT ADVOCATED FOR THE RETENTION OR ADOPTION OF THE COUNCIL-MANAGER FORM OF GOVERNMENT OR THE CITY MANAGER'S AUTHORITY IN A NUMBER OF JURISDICTIONS INCLUDING PORTLAND, ME; BALTIMORE, MD; WAUKEGAN, IL; ORLAND PARK, IL; MADISON, AL; ALBUQUERQUE, NM; TARRANT, AL; STURGIS, SD; SALEM, NH; RED BANK, NJ; EVANSTON, IL; BRISTOW, OK; ITHACA, NY; CALHOUN COUNTY, GA; HOMEWOOD, AL; CLYDE HILL, WA. IN ADDITION TO SUPPORTING COMMUNITIES SEEKING INFORMATION ABOUT VARIOUS FORMS OF GOVERNMENT, ICMA PROVIDES RESOURCES AND GUIDANCE TO INTERNATIONAL DELEGATIONS, STATE ASSOCIATIONS, LOCAL COMMUNITY GROUPS, AND LOCAL GOVERNMENT ORGANIZATIONS. STAFF MET WITH COMMUNITY ORGANIZERS TO PROVIDE TECHNICAL GUIDANCE AND EXPERT TESTIMONY ON THE VALUE OF PROFESSIONAL MANAGEMENT INCLUDING MEETINGS WITH ONTARIO MUNICIPAL MANAGEMENT ASSOCIATION, TENNESSEE CITY/COUNTY MANAGEMENT ASSOCIATION, DELEGATION FROM HUNGARY, UNIVERSITY OF NORTH TEXAS.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Name of the organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
---	--

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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 (e.g., recreation or education) ☐ Preservation of an historically important land area ☐ Protection of natural habitat ☐ Preservation of a certified historic structure ☐ Preservation of open space											
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.											
a	Total number of conservation easements	<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>2a</td><td></td></tr><tr><td>2b</td><td></td></tr><tr><td>2c</td><td></td></tr><tr><td>2d</td><td></td></tr></table>		Held at the End of the Year	2a		2b		2c		2d	
	Held at the End of the Year											
2a												
2b												
2c												
2d												
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 7/25/06, 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 FASB 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 FASB 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 FASB 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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b

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

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

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

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

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

(i) Unrelated organizations

(ii) Related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
3b		

4

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		233,300	181,211	52,089
d Equipment		4,037,067	3,266,518	770,549
e Other		74,512	72,489	2,023
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				824,661

Schedule D (Form 990) 2021

Part VII

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

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

Part VIII

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

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

Part IX

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

(a) Description	(b) Book value
(1) OPERATING LEASE (RIGHT OF USE ASSET)	3,153,856
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	3,153,856

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
(1) Federal income taxes	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	4,112,640

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	29,345,635
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	663,361
b	Donated services and use of facilities	2b	566,336
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	659,863
e	Add lines 2a through 2d	2e	1,889,560
3	Subtract line 2e from line 1	3	27,456,075
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	27,124
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	27,124
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	27,483,199

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	28,217,345
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	566,336
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	659,863
e	Add lines 2a through 2d	2e	1,226,199
3	Subtract line 2e from line 1	3	26,991,146
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	27,124
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	27,124
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	27,018,270

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 X, LINE 2:	FOR THE YEAR ENDED JUNE 30, 2023, THE ASSOCIATION HAS DOCUMENTED ITS CONSIDERATION OF FASB ASC 740-10, INCOME TAXES, THAT PROVIDES GUIDANCE FOR REPORTING UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL 659,863. STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990,PART VIII, LINE 6B.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL 659,863. STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990,PART VIII, LINE 6B.

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT
ASSOCIATION

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Employer identification number
36-2167755

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EAST ASIA AND THE PACIFIC	1	64	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	4,065,075
(2) CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	92,616
(3) SOUTH ASIA	0	5	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	719,709
(4) EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		152,060
(5) CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		61,247
(6) SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		97,216
(7) EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		63,607
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	69			5,251,530
b Total from continuation sheets to Part I.	0	0			0
c Totals (add lines 3a and 3b)	1	69			5,251,530

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENTRAL AMERICA AND THE CARIBBEAN	STRENGTHENING GOVERNMENT THROUGH CIVIL SOCIETY ENGAGEMENT (CARSI) PROGRAM-PHASE II	61,247	WIRE TRANSFER	0		
(2)			EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	47,196	WIRE TRANSFER	0		
(3)			SOUTH ASIA	CTA-CAPACITY BUILDING AND SUSTAINABILITY INITIATIVE (CTA-CBSI) PROGRAM	97,216	WIRE TRANSFER	0		
(4)			EUROPE (INCLUDING ICELAND & GREENLAND)	ICMA EUROPE GRANT	63,607	WIRE TRANSFER	0		
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) FELLOWSHIP STIPENDS	EAST ASIA AND THE PACIFIC	116	99,003	CASH			
(2) RESEARCH GRANTS	EAST ASIA AND THE PACIFIC	4	5,861	WIRE TRANSFER			
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☒ Yes

☐ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*

☐ Yes

☒ No

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Schedule F (Form 990) 2022

Additional Data

Software ID:

Software Version:

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☒ Mail solicitations

e ☒ Solicitation of non-government grants

b ☒ Internet and email solicitations

f ☒ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☒ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 JOANNE R POTTER 405 EAST WINDSOR AVE ALEXANDRIA, V A 22301	PROPOSAL DEVELOPMENT		No	0	6,938	-6,938
2 BARRY J REED 930 ACOMA STREET UNIT 120 DENVER, CO 80204	PROPOSAL DEVELOPMENT		No	0	39,304	-39,304
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶					46,242	-46,242

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AK, AR, AL, CA, CO, CT, DC, HI, IL, ME, MA, MS, MI, ND, NH, NJ, NC, NM, NV, OK, OR, PA, SC, TN, UT, WA, WI

.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue					
	1 Gross receipts				
	2 Less: Contributions				
Direct Expenses	3 Gross income (line 1 minus line 2)				
	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities:_____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . ☐ Yes ☐ No

b If "Yes," explain: _____

11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13

Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14

Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

b

If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c

If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV

Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference	Explanation
------------------	-------------

Schedule I
(Form 990)

Department of the
Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT
ASSOCIATION

Employer identification number
36-2167755

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to 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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) THE CADMUS GROUP LLC 410 TOTTEN POND ROAD SUITE 400B WALTHAM,MA 02451	04-2793755	OTHER	359,834	0			IMPLEMENTATION OF THE SOLAR@SCALE AND THE SOLSMART (SOLSMART 2.0) PROGRAMS DESIGNED TO HELP LOCAL GOVERNMENTS TO REDUCE SOFT COST BARRIERS TO SOLAR MARKET DEVELOPMENT AND MADE IT EASIER FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEM.
(2) NATIONAL LEAGUE OF CITIES 1301 PENNSYLVANIA AVE NW WASHINGTON,DC 20004	53-0226780	OTHER	103,252	0			TECHNICAL ASSISTANCE TO LOCAL GOVERNMENTS AND LEND EXPERTISE THE IMPLEMENTATION OF THE SOLSMART PROGRAM MANAGEMENT (SOLSMART 2.0) DESIGNED TO HELP LOCAL GOVERNMENTS TO REDUCE SOFT COST BARRIERS TO SOLAR MARKET DEVELOPMENT AND MADE IT EASIER FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEM.
(3) WORLD RESOURCES INSTITUTE 10 G STREET NE SUITE 800 WASHINGTON,DC 20002	52-1257057	OTHER	52,256	0			IMPLEMENTATION OF THE SOLSMART PROGRAM MANAGEMENT (SOLSMART 2.0) DESIGNED TO HELP LOCAL GOVERNMENTS TO REDUCE SOFT COST BARRIERS TO SOLAR MARKET DEVELOPMENT AND MADE IT EASIER FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEM.
(4) AMERICAN PLANNING ASSOCIATION 205 N MICHIGAN AVE STE 1200 CHICAGO,IL 60601	52-1134021	501(C)(3)	40,150	0			IMPLEMENTATION OF THE SOLAR@SCALE PROGRAM AIMS TO REDUCE LARGE-SCALE SOLAR SOFT COSTS BY BRINGING

							TOGETHER PUBLIC- AND PRIVATE-SECTOR STAKEHOLDERS TO IDENTIFY BEST PRACTICES FOR LOCAL GOVERNMENTS, SPECIAL DISTRICTS, AND OTHER AUTHORITIES THAT HAVE JURISDICTION TO INSTALL LARGE-SCALE SOLAR PROJECTS.
(5) COUNTY OF CHESTERFIELD 9901 LORI ROAD CHESTERFIELD,V A 23832	54-6001208	GOV'T	25,000	0			DEVELOPMENT AND FACILITATION OF ECONOMIC MOBILITY AND OPPORTUNITIES BY ENGAGING WITH STAKEHOLDERS THROUGH EDUCATION AND LEARNING IN KEY FOCUS AREAS SUCH AS FINANCIAL LITERACY, WORKFORCE DEVELOPMENT, QUALITY CHILDCARE, AND SAFE AND STABLE HOUSING THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(6) COUNTY OF EL PASO 800 EAST OVERLAND SUITE 406 EL PASO,TX 79901	74-6000762	GOV'T	25,000	0			DEVELOPMENT AND COLLABORATION WITH THE LOCAL WORKFORCE BOARD TO ENSURE THAT RELIABLE CHILDCARE PROVIDERS IN THE REGION ARE ABLE TO UPGRADE CHILDCARE ENVIRONMENTS TO EARLY CHILDHOOD EDUCATION CENTERS TO HELP MEET GROWING DEMANDS AND CERTIFICATIONS REQUIRED BY THE STATE OF TEXAS THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(7) CITY OF GRESHAM 1333 NW EASTMAN PARKWAY GRESHAM,OR 97030	93-6002176	GOV'T	25,000	0			DEVELOPMENT OF A POVERTY REDUCTION AND PREVENTION PLAN TO ADDRESS THE ROOT CAUSES OF POVERTY INCLUDING STRATEGIES FOCUSED ON UPWARD MOBILITY AND OPPORTUNITIES THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(8) COUNTY OF SAN JUAN 117 S MAIN PO BOX 338 MONTICELLO,UT 84535	87-6000305	GOV'T	25,000	0			ENHANCEMENT OF DIVERSIFICATION SECTOR EMPLOYMENT IN THE GOVERNMENT THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM IN THE

							COUNTY OF SAN JUAN.
(9) CITY OF MORGAN HILL 17555 PEAK AVE MORGAN HILL,CA 95037	94-6000377	GOV'T	25,000	0			STRATEGY DEVELOPMENT TO CONNECT SPANISH-SPEAKING AND LOWER INCOME COMMUNITY MEMBERS TO JOBS AND HOUSING RESOURCES, WHILE ALSO INCREASING THEIR SENSE OF BELONGING TO THE GREATER COMMUNITY THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(10) CITY OF GRAND ISLAND 100 E 1ST ST PO BOX 1968 GRAND ISLAND,NE 68802	47-6006205	GOV'T	25,000	0			PLAN DEVELOPMENT TO ADDRESS TRANSPORTATION BARRIERS TO WORKFORCE EDUCATIONAL OPPORTUNITIES AND MAJOR AREAS OF EMPLOYMENT WITHIN THE CITY OF GRAND ISLAND THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(11) CITY OF MEADVILLE 894 DIAMOND PARK MEADVILLE,PA 16335	25-6000867	GOV'T	25,000	0			CREATION OF HOUSING PLAN FOR THE CITY OF MEADVILLE THAT WILL DIRECT STAFF'S EFFORTS TO ADDRESS HOUSING NEEDS IN THE CITY THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(12) CITY OF DUBUQUE 50 W 13TH STREET DUBUQUE,IA 52001	42-6004596	GOV'T	25,000	0			IMPLEMENTATION OF EQUITABLE POVERTY REDUCTION AND PREVENTION PLAN THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(13) CITY OF BELOIT 100 STATE STREET BELOIT,WI 53511	39-6005397	GOV'T	25,000	0			POVERTY REDUCTION AND EMPLOYMENT ADVANCEMENT BY CONNECTING INDIVIDUALS WITH RESOURCES TO OVERCOME IDENTIFIED OBSTACLES OF TRANSPORTATION, CHILDCARE, AND SKILLS DEVELOPMENT, AND CREATE AN ECOSYSTEM OF SUPPORTIVE MENTORS, INSTITUTIONS, AND ALLIES WORKING COLLABORATIVELY TO REDUCE THE POVERTY RATE THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.
(14) HARVARD KENNEDY SCHOOL HSK EXEC EDUCATION 79	04-2103580	501(C)(3)	16,500	0			HARVARD KENNEDY SCHOLARSHIP.

JFK ST
CAMBRIDGE, MA 02318

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	11
3	Enter total number of other organizations listed in the line 1 table	3

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS TO ATTEND ICMA CONFERENCES	46	36,200			
(2) HANSELL AWARD	1	5,000			
(3) JUDY KELSEY SCHOLARSHIP	2	10,000			
(4) KEANE AWARD	1	5,000			
(5) TRANTER LEONG FELLOW SCHOLARSHIP	1	5,000			
(6) BABS ELWEL SCHOLARSHIP	1	750			
(6)					
(7)					

Part IVSupplemental 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:	THE ASSOCIATION PROVIDES A VARIETY OF SCHOLARSHIPS TO MEMBERS. COMPLIMENTARY REGISTRATION AND TRAVEL STIPENDS ARE PROVIDED TO ATTEND THE ICMA ANNUAL CONFERENCE IN AN EFFORT TO SUPPORT WOMEN, DIVERSITY, AND THOSE WHO WORK IN SMALLER LOCAL GOVERNMENTS. ICMA ALSO PROVIDES COMPLIMENTARY ANNUAL CONFERENCE REGISTRATION FOR THE ICMA LOCAL GOVERNMENT MANAGEMENT FELLOWSHIP PROGRAM (LGMF) ATTENDEES. THE LGMF PROGRAM PLACES A FELLOW IN A FULL-TIME POSITION IN A LOCAL GOVERNMENT. LOCAL GOVERNMENT MANAGERS AND ASSISTANTS WHO EXPERIENCE JOB LOSS ARE ALSO GRANTED COMPLIMENTARY REGISTRATION FOR THE ANNUAL CONFERENCE ALONG WITH A TRAVEL STIPEND. THE ASSOCIATION ALSO OFFERS VARIOUS SCHOLARSHIP PROGRAMS SUPPORTING MID-CAREER AND YOUNG PROFESSIONALS WHO SEEK TO GAIN INTERNATIONAL EXPERIENCE IN A MANAGEMENT PERSPECTIVE. LASTLY, STUDENTS WHO ARE MEMBERS IN THE ICMA STUDENT CHAPTER PROGRAM ALSO RECEIVE COMPLIMENTARY REGISTRATION TO ATTEND ICMA'S ANNUAL CONFERENCE. THE ASSOCIATION CLOSELY MONITORS THE USE OF ALL GRANTS FUNDS PROVIDED TO SUBRECIPIENTS TO ENSURE PERFORMANCE EXPECTATIONS ARE BEING ACHIEVED AND PROGRAMS ARE IMPLEMENTED IN ACCORDANCE WITH AGREEMENT REQUIREMENTS AND APPLICABLE FEDERAL LAWS AND REGULATIONS. SUBRECIPIENTS ARE REQUIRED TO SUBMIT PERIODIC FINANCIAL AND TECHNICAL REPORTS DESCRIBING PROGRAM ACHIEVEMENTS DURING THE REPORTING PERIOD. ICMA FINANCE AND PROGRAM TEAMS REVIEW REPORTS FOR COMPLIANCE WITH THE TERMS OF SUB-AWARD AGREEMENTS. ICMA UTILIZES A VARIETY OF MONITORING TECHNIQUES AND TOOLS INCLUDING, BUT NOT LIMITED TO, PROGRAM SITE VISITS TO VERIFY PROGRAM RECORDS AND COMPLIANCE WITH TERMS AND CONDITIONS OF THE SUB-AWARD AGREEMENT; PARTICIPATION IN PROGRAM EVENTS; AND FINANCIAL MONITORING AND AUDIT REPORTS REVIEW.

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT
ASSOCIATION

Employer identification number
36-2167755

Part I

Questions Regarding Compensation

	Yes	No
1a		
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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☒ Travel for companions ☐ Payments for business use of personal residence ☒ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)		
b	Yes	
b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 		
2	Yes	
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 on Line 1a?		
3		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☒ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4		
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: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes".to any.of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
4a		No
4b		No
4c		No
5		
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. 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: a The organization? b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		
5a		No
5b		No
6		
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: a The organization? b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		
6a		No
6b		No
7	Yes	
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III		
8		No
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		
9		
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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, 1099-MISC compensation, and/or 1099-NEC			(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				
1MARC OTT CEO/EXECUTIVE DIRECTOR	(i)	489,174	74,975	23,680	35,198	18,741	641,768	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
2RAYMOND BARAY CHIEF OF STAFF	(i)	225,400	11,000	0	40,987	1,371	278,758	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
3SABINA AGARUNOVA CHIEF FINANCIAL OFFICER	(i)	204,075	10,200	0	22,874	19,005	256,154	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
4MARTHA PEREGO DIR. MBR SVCS & ETHICS (END 6/23)	(i)	193,834	9,500	0	29,997	7,669	241,000	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
5PRISCILLA WILSON CHIEF PEOPLE OFFICER	(i)	189,043	9,500	0	29,825	1,931	230,299	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
6TAD MCGALLIARD DIR., RESEARCH AND TECH. ASST	(i)	172,995	8,910	0	6,607	18,897	207,409	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
7ISABELLE BULLY-OMICTIN MANAGING DIR. OF GLO. DEV'L & ENG.	(i)	169,715	4,990	0	12,701	18,815	206,221	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
8JEREMY FIGOTEN DIRECTOR, CONFERENCES & EVENTS	(i)	174,833	8,290	0	3,623	1,182	187,928	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
9HEMANT DESAI CHIEF INFORMATION OFFICER	(i)	163,579	6,450	0	2,572	13,179	185,780	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

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	ICMA'S CEO/EXECUTIVE DIRECTOR WAS PROVIDED COMPENSATION FOR COMPANION TRAVEL, WHICH WAS GROSSED UP AND INCLUDED IN TAXABLE WAGES, PER THE TERMS OF HIS EMPLOYMENT AGREEMENT.
PART I, LINE 7	SEE PART II FOR THE BONUSES LISTED ON PART VII.

Additional Data

Return to Form

Software ID:
Software Version:

Name of the organization

INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Employer identification number

36-2167755

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	CORPORATE MEMBERS: ANY PERSON WHOSE PROFESSIONAL CONDUCT CONFORMS TO THE ASSOCIATION'S CODE OF ETHICS IS ELIGIBLE TO BE A FULL MEMBER IF THAT PERSON SERVES AS A FULL-TIME ADMINISTRATIVE HEAD OF A LOCAL GOVERNMENT, A FULL-TIME ADMINSTRATIVE ASSISTANT, ASSISTANT CITY/COUNTY MANAGER, ASSISTANT DIRECTOR OF A COUNCIL OF GOVERNMENTS OR A STATE/PROVINCIAL ASSOCIATION OF LOCAL GOVERNMENT, OR ASSISTANT ADMINISTRATOR, HOWEVER DESIGNATED, HAVING SIGNIFICANT GENERAL ADMINISTRATIVE RESPONSIBILITY IN A LOCAL GOVERNMENT POSITION AND WAS APPOINTED TO THAT POSITION BY THE CITY OR COUNTY MANAGER OR CHIEF ADMINISTRATOR.
FORM 990, PART VI, SECTION A, LINE 7A	THE REGIONAL VICE PRESIDENTS ARE ELECTED BY A MAJORITY VOTE OF THE CORPORATE MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7B	THE CONSTITUTION AND THE CODE OF ETHICS MAY BE AMENDED BY A MAJORITY VOTE OF THE CORPORATE MEMBERSHIP.
FORM 990, PART VI, SECTION A, LINE 8B	THE ORGANIZATION DOES NOT HAVE ANY COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE BOARD.
FORM 990, PART VI, SECTION B, LINE 11B	A DRAFT OF THE FORM 990 WAS PROVIDED TO THE TO THE AUDIT, FINANCE, AND BUSINESS OPERATIONS COMMITTEE FOR REVIEW. A COPY OF THE RETURN WAS MADE AVAILABLE TO ALL BOARD MEMBERS BEFORE FILING.
FORM 990, PART VI, SECTION B, LINE 12C	EACH YEAR, EXECUTIVE BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST. IN ACCORDANCE WITH ICMA'S CONFLICT OF INTEREST POLICY, ANY SUSPECTED INSTANCES OF CONFLICT OF INTEREST WILL BE THOROUGHLY INVESTIGATED BY ICMA'S CHIEF PEOPLE OFFICER. CONFIRMED VIOLATIONS OF THE POLICY WILL RESULT IN APPROPRIATE DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION. THIS POLICY APPLIES TO ALL EMPLOYEES AND BOARD MEMBERS.
FORM 990, PART VI, SECTION B, LINE 15A	THE CEO/EXECUTIVE DIRECTOR'S SALARY IS REVIEWED BY THE ICMA BOARD PERFORMANCE EVALUATION COMMITTEE ON AN ANNUAL BASIS. SALARY COMPARISONS OF CEO/EXECUTIVE DIRECTORS OF OTHER COMPARABLE ORGANIZATIONS ARE PROVIDED ANNUALLY TO THE EVALUATION COMMITTEE TO AID IN THEIR SALARY ADJUSTMENT RECOMMENDATIONS TO THE FULL BOARD OF DIRECTORS, WHICH VOTES ON THE RECOMMENDATIONS. THE RESULT IS THEN COMMUNICATED TO THE CHIEF PEOPLE OFFICER AND THE CHIEF FINANCIAL OFFICER FOR EXECUTION OF THE APPROVED ADJUSTMENTS. THE LAST COMPENSATION REVIEW WAS APPROVED IN SEPTEMBER 2022. FOR OTHER OFFICERS AND KEY EMPLOYEES, THE CHIEF PEOPLE OFFICER ENSURES THAT THE SALARIES OF ICMA STAFF ARE IN LINE WITH THE MARKETPLACE AND ADJUSTMENTS ARE MADE WHERE NEEDED. PERIODICALLY AN INDEPENDENT FIRM IS ASKED TO REVIEW THE JOB CLASSIFICATION AND SALARY STRUCTURES TO ENSURE THEY ARE MARKET COMPETITIVE. THE MOST RECENT COMPREHENSIVE COMPENSATION STUDY WAS CONDUCTED IN FY 2023, WITH SALARY AND GRADE ADJUSTMENTS MADE AS NECESSARY. ALL EMPLOYEE COMPENSATION COSTS ARE WITHIN THE FISCAL YEAR BUDGET APPROVED BY THE ICMA EXECUTIVE BOARD.
FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

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

Table with 6 columns: (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.

Table with 7 columns: (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).

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1)CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC 777 N CAPITOL ST NE STE 600 WASHINGTON, DC 20002 52-1655825	REIT HOLDING THE HEADQUARTERS	MD	INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	C	3,406,864	9,175,440	33.330 %		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)

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.

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)MISSIONSQUARE RETIREMENT	A	3,611,463	FMV
(2)CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC	F	570,000	FMV
(3)CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC	K	2,111,144	FMV
(4)ICMA EUROPE	B	63,607	FMV
(5)MISSIONSQUARE RETIREMENT	C	873,614	FMV
(6)MISSIONSQUARE RETIREMENT	Q	5,806	FMV

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.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID:
Software Version: