

Form **990**

 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

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

- ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION		D Employer identification number 36-2167755
Doing business as		E Telephone number (202) 289-4262
Number and street (or P.O. box if mail is not delivered to street address) 777 NORTH CAPITOL ST NE NO 500	Room/suite	
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 200024201		G Gross receipts \$ 26,165,474
F Name and address of principal officer: ROBERT O'NEILL 777 NORTH CAPITOL ST NE NO 500 WASHINGTON, DC 200024201		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number ▶

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

J Website: ▶ WWW.ICMA.ORG

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

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 CREATE EXCELLENCE IN LOCAL GOVERNANCE		
Revenue	2 Check this box ☐		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	21
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	158
	6 Total number of volunteers (estimate if necessary)	6	846
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	317,545
	b Net unrelated business taxable income from Form 990-T, line 34	7b	111,531
Expenses		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	18,604,016	11,663,124
	9 Program service revenue (Part VIII, line 2g)	12,242,104	11,323,901
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	561,814	694,867
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,267,763	968,403
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,675,697	24,650,295
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	334,239	389,561
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	15,482,706	12,081,686	
16a Professional fundraising fees (Part IX, column (A), line 11e)	56,866	56,864	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 718,030			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	17,364,379	12,370,261	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	33,238,190	24,898,372	
19 Revenue less expenses. Subtract line 18 from line 12	-562,493	-248,077	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	15,570,124	15,057,789
	21 Total liabilities (Part X, line 26)	7,387,533	6,949,814
22 Net assets or fund balances. Subtract line 21 from line 20	8,182,591	8,107,975	

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

2016-05-10

Signature of officer

Date

SABINA AGARUNOVA CFO
Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name PATRICIA A O'MALLEY CPA	Preparer's signature PATRICIA A O'MALLEY CPA	Date	Check ☐ if self-employed	PTIN P00285909
Firm's name ▶ RUBINO & COMPANY CHARTERED			Firm's EIN ▶ 52-1186096	
Firm's address ▶ 6903 ROCKLEDGE DRIVE SUITE 1200 BETHESDA, MD 208171818			Phone no. (301) 564-3636	

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

For Paperwork Reduction Act Notice, see the separate instructions.

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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:

ICMA'S MISSION IS TO CREATE EXCELLENCE IN LOCAL GOVERNANCE BY DEVELOPING AND FOSTERING PROFESSIONAL MANAGEMENT OF LOCAL GOVERNMENTS WORLDWIDE.

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 \$ 10,435,908 including grants of \$ 355,561) (Revenue \$ 1,368,918)

SERVICES TO LOCAL GOVERNMENTS:ICMA OFFERS TRAINING, TECHNICAL AND MANAGEMENT ASSISTANCE THROUGH ITS U.S. PROGRAM CENTERS AND THE INTERNATIONAL PROGRAMS TO IMPROVE THE EFFICIENCY AND EFFECTIVENESS OF LOCAL GOVERNMENT MANAGEMENT BY IDENTIFYING AND DEVELOPING LEADING PRACTICES. THE ICMA CENTER FOR PERFORMANCE ANALYTICS (ICMA ANALYTICS) LAUNCHED ICMA INSIGHTS, A TOP-QUALITY PERFORMANCE MANAGEMENT AND ANALYTICS SOLUTION. ICMA PARTNERED WITH SAS INSTITUTE, INC., THE LEADING DEVELOPER OF PERFORMANCE ANALYTICS SOFTWARE, TO DEVELOP ICMA INSIGHTS.

4b (Code:) (Expenses \$ 2,513,929 including grants of \$) (Revenue \$ 3,034,770)

PROFESSIONAL DEVELOPMENT: THE MISSION OF PROFESSIONAL DEVELOPMENT IS TO DEVELOP AND ENHANCE THE LEADERSHIP AND MANAGEMENT CAPACITY OF MEMBERS AND LOCAL GOVERNMENT PROFESSIONALS THROUGH A COMPREHENSIVE ARRAY OF HIGH-QUALITY PROGRAMS DELIVERED IN A VARIETY OF FORMATS.EACH YEAR, THROUGH ITS HIGHLY PRAISED ANNUAL CONFERENCE, ICMA CONTINUES TO OFFER AN ABUNDANCE OF EDUCATIONAL, INFORMATION-SHARING, AND NETWORKING TOOLS TO HELP LOCAL GOVERNMENT PROFESSIONALS MANAGE COMMUNITIES IN TODAY'S COMPLEX ENVIRONMENT.

4c (Code:) (Expenses \$ 2,402,713 including grants of \$) (Revenue \$ 5,707,662)

MEMBERSHIP:AS OF JUNE 30, 2015, ICMA HAD 9,568 TOTAL MEMBERS REPRESENTING OVER 30 COUNTRIES. OF THE TOTAL MEMBERSHIP, 6,504 WERE FULL OR AFFILIATE MEMBERS IN DIRECT SERVICE TO LOCAL GOVERNMENT. ICMA ATTRACTED 728 NEW IN-SERVICE MEMBERS (679 U.S. AND 49 INTERNATIONAL), INCLUDING 397 FULL IN-SERVICE MEMBERS AND 201 ENTRY- TO MID-MANAGEMENT AFFILIATE IN-SERVICE MEMBERS.

(Code:) (Expenses \$ 2,600,822 including grants of \$ 34,000) (Revenue \$ 895,006)

INFORMATION:ICMA IS DEDICATED TO PROVIDE EXPERIENCE-BASED INFORMATION AND KNOWLEDGE ABOUT LOCAL GOVERNMENT MANAGEMENT AND LEADERSHIP IN THE FORM OF PRINT AND DIGITAL PUBLICATION, BRIEF REPORTS, TRAINING MATERIALS, PUBLIC MANAGEMENT (PM) MAGAZINE, AND THE KNOWLEDGE NETWORK. IN 2015, ICMA LAUNCHED ITS NEW ONLINE BOOKSTORE. THROUGH THE ONLINE STORE, ICMA OFFERS NINE PRINT PUBLICATIONS AND VARIETY OF ELECTRONIC PUBLICATIONS. ICMA ALSO PUBLISHED TWO NEW E-BOOKS, PERFORMANCE APPRAISAL FUNDAMENTALS AND PREPARING YOUR (SMALL) COMMUNITY FOR CLIMATE IMPACTS. IN ADDITION, ICMA RELEASED THE MUNICIPAL YEAR BOOK 2015. AS OF JUNE 2015, 1,170 DIGITAL PUBLICATIONS WERE SOLD BY THE ASSOCIATION'S DISTRIBUTORS, AND 417 DIGITAL PUBLICATIONS WERE SOLD THROUGH ICMA'S ONLINE BOOKSTORE. PUBLIC MANAGEMENT (PM) IS THE OFFICIAL MEMBERSHIP MAGAZINE OF ICMA WITH A MISSION TO INSPIRE INNOVATION, INFORM DECISION MAKING, CONNECT LEADING-EDGE THINKING TO EVERYDAY CHALLENGES, AND SERVE ICMA MEMBERS AND LOCAL GOVERNMENTS WORLDWIDE IN THE PURSUIT OF EXCELLENCE IN LOCAL GOVERNANCE. PM MAGAZINE CIRCULATION OF OVER 9,500 INCLUDES ICMA MEMBERS, NONMEMBER SUBSCRIBERS, AND BONUS DISCRETION AT MAJOR EVENTS FOR LOCAL GOVERNMENT PROFESSIONALS. PM ONLINE RECEIVE MORE THAN 12,000 PAGE VIEWS EACH MONTH. A RECENT FUTURE TO PM MAGAZINE, IS THE BUILT THE EDITORIAL CALENDAR, WHICH INCLUDED ARTICLES ON WOMEN AND LEADERSHIP, CITIZEN DISENGAGEMENT, POLICE AND COMMUNITY RELATIONS, LIBRARY AND LOCAL GOVERNMENT PARTNERSHIPS, COLLABORATION, POLICE SERVICES, EMERGENCY MEDICAL SERVICES, DOWNTOWNS, AND REVITALIZATION RESULTS. ICMA KNOWLEDGE NETWORK IS THE PREMIER PROFESSIONAL NETWORKING AND KNOWLEDGE-SHARING PLATFORM FOR LOCAL GOVERNMENT WITH COMMITMENT TO FOSTER EXCELLENCE AND INVOCATION IN LOCAL GOVERNMENT. MORE THAN 52,500 LOCAL GOVERNMENT PROFESSIONALS HAVE CREATED A PROFILE ON THE KNOWLEDGE NETWORK. THE KNOWLEDGE NETWORK'S 206 TOPICS COVER LOCAL GOVERNMENT ISSUES FROM ACCOUNTABILITY TO ZONING. THE AVERAGE MONTHLY PAGE VIEWS OF THE KNOWLEDGE NETWORK IS 66,608, WITH AVERAGE MONTHLY UNIQUE VISITS OF 40,821.

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

SURVEY RESEARCH:ICMA'S SURVEY RESEARCH PROVIDES USEFUL DATA, INFORMATION, AND EXPERT ANALYSIS TO LOCAL DECISION MAKERS, WHILE MAINTAINING AN EXTENSIVE DATABASE REPRESENTING ALL CITY, TOWN, TOWNSHIP, VILLAGE, AND BOROUGH WITH POPULATIONS OF 2,500 OR GREATER AND ALL COUNTIES. ICMA COMPLETED INTERNALLY FUNDED SURVEYS ON CEO SALARY AND COMPENSATION. 2014 AND 2015. ICMA ALSO COMPLETED EXTERNALLY

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

STRATEGIC DEVELOPMENT AND FUNDRAISING: ICMA'S STRATEGIC PARTNERS PROGRAM CONTINUES TO HELP COMPANIES AND ORGANIZATIONS ACHIEVE GREATER VISIBILITY WITHIN THE LOCAL GOVERNMENT MARKETPLACE, AND PROVIDES VALUABLE MARKET RESEARCH, AND NETWORKING OPPORTUNITIES WITH OUR MEMBERS. THROUGH THE PROGRAM, ICMA PARTNERED WITH 11 GENERAL AND EXECUTIVE LEVEL PARTNERS AND RAISED ADDITIONAL FUNDS THROUGH CONFERENCE SPONSORSHIP, WEBINARS, AND OTHER FUNDING SUPPORT. THROUGH ITS LIFE, WELL RUN CAMPAIGN, ICMA CONTINUES TO RAISE AWARENESS OF AND APPRECIATION FOR THE VALUE THE PROFESSIONAL MANAGERS BRING TO BUILDING ETHICAL, EFFICIENT, EFFECTIVE LOCAL GOVERNMENT AND GREAT COMMUNITIES. THE CAMPAIGN CONTINUES TO OFFER RESOURCES, SHARE COMMUNITY SUCCESS STORIES AND CELEBRATE THE WORK THAT PROFESSIONAL MANAGERS DO. IN ADDITION, ICMA'S FUND FOR PROFESSIONAL MANAGEMENT CONTINUES TO AID COMMUNITIES IN THEIR EFFORTS TO ADOPT, RETAIN, PROMOTE THE COUNCIL-MANAGER FORM AND PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT AND WORKS WITH STATE AND NATIONAL ORGANIZATIONS THAT REPRESENT CITIES AND COUNTIES IN THE PREPARATION OF WHITE PAPERS AND FACT SHEETS ON PUBLIC POLICY ISSUES AFFECTING LOCAL GOVERNMENTS.

4d Other program services (Describe in Schedule O.)
 (Expenses \$ **2,600,822** including grants of \$ **34,000**) (Revenue \$ **895,006**)

4e Total program service expenses **17,953,372**

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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	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	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	No
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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
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	No
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	14b Yes	

	at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)	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? <i>If "Yes," complete Schedule G, Part II</i>	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

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Part IV Checklist of Required Schedules *(continued)*

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

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		
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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	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)?	Yes	
b	If "Yes," enter the name of the foreign country: <u>AF, GG, JO</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		

11 Section 501(c)(12) organizations. Enter:

- a** Gross income from members or shareholders
- b** Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)

11a**11b****12a Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?**12a**

- b** If "Yes," enter the amount of tax-exempt interest received or accrued during the year.

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? **Note.** See the instructions for additional information the organization must report on Schedule O.

13a

- b** Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans

13b

- c** Enter the amount of reserves on hand

13c**14a** Did the organization receive any payments for indoor tanning services during the tax year?**14a**

No

- b** If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

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Page **6****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**1a** Enter the number of voting members of the governing body at the end of the tax year**1a**

21

Yes**No**

If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

- b** Enter the number of voting members included in line 1a, above, who are independent

1b

21

- 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

Yes

- 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 in Schedule O the process, if any, used by the organization to review this Form 990.

- 12a** Did the organization have a written conflict of interest policy? If "No," go to line 13

12a

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 in 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 in Schedule O (see instructions).				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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, CT, IL, MA, ME, MS, NC, NH, OK, OR, PA, SC, UT, WA, WI, TN

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. 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 ST NE NO 500 WASHINGTON, DC 200024201 (202) 962-3547

Form **990** (2014)

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SIMON FARBROTHER PAST PRESIDENT	5.00	X		X				0	0	0
(2) JAMES A BENNETT PRESIDENT	5.00	X		X				0	0	0
(3) PATRICIA E MARTEL PRESIDENT ELECT	5.00	X		X				0	0	0

(4) RODNEY S GOULD REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(5) ROBERT WILLIAM HARRISON REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(6) JEFFREY R TOWERY REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(7) JANE S BRAUTIGAM REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(8) MARK L MCDANIEL REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(9) SUSAN E SHERMAN REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(10) TANYA A ANGE REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(11) DARYL J DELABBIO REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(12) ANDREW K PEDERSON REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(13) G WILLIAM HAMMON JR REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(14) ALAN M OURS REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(15) EDWIN L WORSLEY JR REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(16) JENNIFER KIMBALL REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0
(17) JAMES J MALLOY REGIONAL VICE PRESIDENT	5.00	X		X					0	0	0

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(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MEREDITH STENGEL ROBSON REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(19) MARC LANDRY REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(20) STEPHEN F PARRY REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0
(21) LARS WILMS REGIONAL VICE PRESIDENT	5.00	X		X				0	0	0

(22) ROBERT O'NEILL EXECUTIVE DIRECTOR	37.50			X				387,901	0	80,701
(23) UMA RAMESH CHIEF OPERATING OFFICER	37.50			X				226,434	0	47,350
(24) SABINA AGARUNOVA CHIEF FINANCIAL OFFICER	37.50			X				143,102	0	19,931
(25) MICHAEL CANNON CHIEF INFORMATION OFFICER	37.50				X			182,345	0	23,225
(26) DAVID GROSSMAN DIR. INTERNATIONAL PROGRAMS	37.50				X			185,305	0	25,030
(27) MARTHA PEREGO DIRECTOR, ETHICS	37.50				X			160,154	0	26,878
(28) JUDIT DEILINGER DIRECTOR, NEW INITIATIVES	37.50					X		139,174	0	29,384
(29) RANDALL REID SE REG. DIR./DIR OF PERF. INIT.	37.50					X		134,950	0	17,446
(30) CARLA MAZIQUE DIRECTOR, HUMAN RESOURCES	40.00					X		136,034	0	36,152
(31) ANN MAHONEY DIRECTOR PUBLICATIONS	37.50					X		130,787	0	17,637
(32) ISABELLE BULLY-OMICTIN REG. DIR, LATIN AMERICAN COUNTRIES	37.50					X		129,369	0	15,869

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

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	1,955,555	0	339,603

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 **▶ 34**

	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
20TWENTY STRATEGIC CONSULTING INC 1390 CHAIN BRIDGE RD STE 222 MCLEAN, VA 22101	SEE SCHEDULE O	713,931
LYNKEDGE INC 401 N TRYON STREET STE 1074 CHARLOTTE, NC 28202	SEE SCHEDULE O	352,367
BENEL SOLUTIONS LLC 8381 OLD COURTHOUSE RD STE 310 VIENNA, VA 22182	SEE SCHEDULE O	320,348
PSAV PRESENTATION 23918 NETWORK PLACE CHICAGO, IL 60673	SEE SCHEDULE O	295,902
NATL ASSN OF REGIONAL COUNCILS 777 NORTH CAPITOL ST NE STE 305 WASH, DC 20002	SEE SCHEDULE O	152,494

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 5**

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Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .				
	1a				
	b Membership dues . . .				
	1b				
	c Fundraising events . . .				
	1c				
	d Related organizations				
	1d				
	e Government grants (contributions)				
	1e	9,549,465			
f All other contributions, gifts, grants, and similar amounts not included above	2,113,659				
1f					
g	Noncash contributions included in lines 1a-1f: \$				
h Total. Add lines 1a-1f	11,663,124				
Program Service Revenue	Business Code				
	2a MEMBERSHIP DUES	900099	5,080,245	5,080,245	
	b PROFESSIONAL DEVELOP.	541610	3,034,770	3,034,770	
	c PROGRAM SERVICE REVENUE	541610	1,368,918	1,368,918	
	d RESEARCH/INFORMATION	519100	895,006	895,006	
	e MEMBER PUBLICATIONS	511190	627,417	627,417	
	f All other program service revenue.		317,545		317,545
	g Total. Add lines 2a-2f	11,323,901			
	3 Investment income (including dividends, interest, and other similar amounts)		634,070		634,070
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties		420,162		420,162
	6a Gross rents	(i) Real 1,020,470	(ii) Personal		
	b Less: rental expenses	952,489			
c Rental income or (loss)	67,981				
d		67,981		67,981	
Net rental income or (loss)					
7a Gross amount from sales of assets other than inventory	(i) Securities 345,330	(ii) Other			
b Less: cost or other basis and sales expenses	284,533				
c Gain or (loss)	60,797				
d		60,797		60,797	
Net gain or (loss)					
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					

a				
b Less: direct expenses	b			
c				
Net income or (loss) from fundraising events				
9a Gross income from gaming activities. See Part IV, line 19				
a				
b Less: direct expenses	b			
c				
Net income or (loss) from gaming activities				
10a Gross sales of inventory, less returns and allowances				
a	629,591			
b Less: cost of goods sold	b			
	278,157			
c		351,434		351,434
Net income or (loss) from sales of inventory				
Business Code				
Miscellaneous Revenue				
11a OTHER REVENUE		128,826		128,826
900099				
b				
c				
d All other revenue				
e				
Total. Add lines 11a-11d		128,826		
12				
Total revenue. See Instructions.		24,650,295	11,006,356	317,545
				1,663,270

Form 990 (2014)

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	84,254	84,254		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	50,817	50,817		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	254,490	254,490		
4 Benefits paid to or for members				

5 Compensation of current officers, directors, trustees, and key employees	1,563,791	189,881	1,373,910	
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	6,713,875	5,066,920	1,276,537	370,418
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	698,234	486,904	178,511	32,819
9 Other employee benefits	2,448,275	1,873,964	475,504	98,807
10 Payroll taxes	657,511	448,365	180,055	29,091
11 Fees for services (non-employees):				
a Management				
b Legal	44,503		44,503	
c Accounting	71,618		71,618	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	56,864			56,864
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,578,093	2,176,933	400,760	400
12 Advertising and promotion	78,880	78,880		
13 Office expenses	1,488,318	1,054,267	400,904	33,147
14 Information technology	154,495	32,897	121,514	84
15 Royalties	15,006	15,006		
16 Occupancy	1,255,879	768,863	430,713	56,303
17 Travel	1,843,338	1,539,809	274,397	29,132
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,223,594	1,076,736	141,926	4,932
20 Interest	759		759	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	296,738	24,462	272,276	
23 Insurance	135,483	12,064	123,419	
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 FIELD OFFICE EXPENSES	2,132,667	2,132,667		
b CONTINGENCY RESERVES	732,776		732,776	
c LICENSING FEES	318,114	318,114		
d SERVICE CENTER ALLOC.	0	267,079	-273,112	6,033
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	24,898,372	17,953,372	6,226,970	718,030
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).				

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Part X Balance Sheet

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

	(A) Beginning of year		(B) End of year
1 Cash—non-interest-bearing	87,364	1	19,766
2 Savings and temporary cash investments	1,927,969	2	1,485,416
3 Pledges and grants receivable, net	3,431,450	3	3,251,973
4 Accounts receivable, net	1,378,884	4	1,142,536

Assets	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	224,484	8	0
	9	Prepaid expenses and deferred charges	798,142	9	823,762
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,809,043		
	b	Less: accumulated depreciation	10b 954,987	10c	1,854,056
	11	Investments—publicly traded securities	6,806,565	11	6,448,869
	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	44,634	15	31,411	
16	Total assets. Add lines 1 through 15 (must equal line 34)	15,570,124	16	15,057,789	
Liabilities	17	Accounts payable and accrued expenses	2,640,539	17	3,550,352
	18	Grants payable		18	
	19	Deferred revenue	4,700,768	19	3,096,361
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	250,000
	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	46,226	25	53,101
	26	Total liabilities. Add lines 17 through 25	7,387,533	26	6,949,814
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	6,070,327	27	5,799,931
	28	Temporarily restricted net assets	2,112,264	28	2,308,044
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	8,182,591	33	8,107,975
	34	Total liabilities and net assets/fund balances	15,570,124	34	15,057,789

Form 990 (2014)

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	24,650,295
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,898,372
3	Revenue less expenses. Subtract line 2 from line 1	3	-248,077
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,182,591
5	Net unrealized gains (losses) on investments	5	-99,254
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	272,715
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,107,975

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 in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ 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 Single Audit Act and OMB Circular A-133?	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	

Form 990 (2014)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization INTERNATIONAL CITY/COUNTY 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 11, 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.)
- 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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- 9 above or IRC section (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						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ. Cat. No. 11285F Schedule A (Form 990 or 990-EZ) 2014

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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and						

1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					
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)2010	(b)2011	(c)2012	(d)2013	(e)2014	(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 five 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 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2014. 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—2013. 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—2014. 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—2013. 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 ▶ ☐		

Schedule A (Form 990 or 990-EZ) 2014

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 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)2010	(b)2011	(c)2012	(d)2013	(e)2014	(f)Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,380,971	21,782,432	20,772,758	18,604,016	11,663,124	74,203,301
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	29,021,723	11,580,288	11,934,882	12,985,470	11,635,947	77,158,310
3 Gross receipts from activities that are not an unrelated trade or						

4	business under section 513. 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.	30,402,694	33,362,720	32,707,640	31,589,486	23,299,071	151,361,611
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons	8,166	9,456	11,381	18,170	9,495	56,668
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.	13,642,061	16,778,522	746,083	347,071	668,448	32,182,185
c	Add lines 7a and 7b.	13,650,227	16,787,978	757,464	365,241	677,943	32,238,853
8	Public support (Subtract line 7c from line 6.)						119,122,758

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a)2010	(b)2011	(c)2012	(d)2013	(e)2014	(f)Total
9 Amounts from line 6.	30,402,694	33,362,720	32,707,640	31,589,486	23,299,071	151,361,611
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,026,025	1,945,193	2,055,287	1,981,477	2,074,702	10,082,684
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	2,026,025	1,945,193	2,055,287	1,981,477	2,074,702	10,082,684
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	103,001	89,473	108,678	71,900	128,826	501,878
13 Total support. (Add lines 9, 10c, 11, and 12.)	32,531,720	35,397,386	34,871,605	33,642,863	25,502,599	161,946,173
14 First five 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 2014 (line 8, column (f) divided by line 13, column (f))	15	73.560 %
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	65.940 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	6.230 %
18	Investment income percentage from 2013 Schedule A, Part III, line 17	18	5.870 %

- 19a 33 1/3% support tests—2014.** 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—2013.** 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 ☐

Schedule A (Form 990 or 990-EZ) 2014

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		

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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in line 7? <i>If "Yes," complete Part II 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b 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>			

Schedule A (Form 990 or 990-EZ) 2014

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 in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the 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</i>		

carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.

2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

	Yes	No

- 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

1		

- 3 By reason of the relationship described in (2), 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

2		
3		

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 (a) and (b) 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? 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.

	Yes	No
2a		

- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

2b		

- 3 Parent of Supported Organizations. **Answer (a) and (b) 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? Provide details in Part VI.

3a		
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- b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

3b		

Schedule A (Form 990 or 990-EZ) 2014

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. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

- 1 Net short-term capital gain
- 2 Recoveries of prior-year distributions
- 3 Other gross income (see instructions)
- 4 Add lines 1 through 3
- 5 Depreciation and depletion
- 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

	(A) Prior Year	(B) Current Year (optional)
1		
2		
3		
4		
5		
6		

- production of income (see instructions)
- 7** Other expenses (see instructions)
- 8 Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)

7		
8		

Section B - Minimum Asset Amount

- 1** Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):
- a** Average monthly value of securities
- b** Average monthly cash balances
- c** Fair market value of other non-exempt-use assets
- d Total** (add lines 1a, 1b, and 1c)
- e Discount** claimed for blockage or other factors (explain in detail in Part VI):
- 2** Acquisition indebtedness applicable to non-exempt use assets
- 3** Subtract line 2 from line 1d
- 4** Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).
- 5** Net value of non-exempt-use assets (subtract line 4 from line 3)
- 6** Multiply line 5 by .035
- 7** Recoveries of prior-year distributions
- 8 Minimum Asset Amount** (add line 7 to line 6)

	(A) Prior Year	(B) Current Year (see instructions)
1		
1a		
1b		
1c		
1d		
2		
3		
4		
5		
6		
7		
8		

Section C - Distributable Amount

- 1** Adjusted net income for prior year (from Section A, line 8, Column A)
- 2** Enter 85% of line 1
- 3** Minimum asset amount for prior year (from Section B, line 8, Column A)
- 4** Enter greater of line 2 or line 3
- 5** Income tax imposed in prior year
- 6 Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)
- 7** ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

	Current Year
1	
2	
3	
4	
5	
6	

Schedule A (Form 990 or 990-EZ) 2014

Page 7

Schedule A (Form 990 or 990-EZ) 2014

Page **7**

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a From 2009. X			
b From 2010. X			

d From 2010.	^		
c From 2011.	X		
d From 2012.	X		
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a From 2010.	X		
b From 2011.	X		
c From 2012.	X		
d From 2013.			
e From 2014.			

Schedule A (Form 990 or 990-EZ) (2014)

Schedule A (Form 990 or 990-EZ) 2014

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
SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME	MISCELLANEOUS INCOME

Schedule A (Form 990 or 990-EZ) 2014

Additional Data

Return to Form

Software ID:
Software Version:

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ► Attach to Form 990, 990-EZ, or 990-PF. ► Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990 .	OMB No. 1545-0047 2014

Name of the organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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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. Do not 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 is not covered by the General Rule and/or the Special Rules does not 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)		Page 2
Name of organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION		Employer identification number 36-2167755
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.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Page 3

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

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)	(b)	(c)	(d)

No. from Part I	Description of noncash property given	FMV (or estimate) (see instructions)	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
		\$	

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
---	---

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

2014Open to Public
Inspection**Name of the organization**

INTERNATIONAL CITY/COUNTY 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" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate 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" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education) ☐ 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.

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenue included in Form 990, Part VIII, line 1 ► \$ _____

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

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

a Revenue included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

- 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" to Form 990, Part IV, line 10.

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

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

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Temporarily restricted endowment ▶

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

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

- (i)** unrelated organizations
- (ii)** related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

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		271,847	243,807	28,040
d Equipment		2,423,389	656,008	1,767,381
e Other		113,807	55,172	58,635
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				1,854,056

Schedule D (Form 990) 2014

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

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		
Other		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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

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

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

[illegible]

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

See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Book value
Federal income taxes	
SUBTENANT SECURITY DEPOSITS	53,101

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	53,101

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 ☒

Schedule D (Form 990) 2014

Page 4

Schedule D (Form 990) 2014

Page 4

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

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

1	Total revenue, gains, and other support per audited financial statements	1	26,403,887
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-99,253
b	Donated services and use of facilities	2b	622,199
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	522,946
3	Subtract line 2e from line 1	3	25,880,941
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-1,230,646
c	Add lines 4a and 4b	4c	-1,230,646
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	24,650,295

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

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

1	Total expenses and losses per audited financial statements	1	26,478,502
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	622,199
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	957,931
e	Add lines 2a through 2d	2e	1,580,130
3	Subtract line 2e from line 1	3	24,898,372
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	24,898,372

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:	THE ASSOCIATION IS GENERALLY EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. IN ADDITION, THE ASSOCIATION QUALIFIES FOR CHARITABLE CONTRIBUTION DEDUCTIONS AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION. AS SUCH, IT IS EXEMPT FROM INCOME TAXES ON ALL BUT UNRELATED BUSINESS INCOME. NO PROVISION FOR FEDERAL OR STATE INCOME TAXES IS REQUIRED FOR 2015. THE ASSOCIATION'S INCOME TAX RETURNS FOR FISCAL YEARS ENDING JUNE 30, 2012, 2013 AND 2014 ARE OPEN AS OF JUNE 30, 2015.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	RENTAL EXPENSES \$952,489 COST OF GOODS SOLD \$278,157
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES \$952,489 COST OF GOODS SOLD \$278,157 RECOVERY OF BAD DEBT

|(\$272,715)

Schedule D (Form 990) 2014

Additional Data

[Return to Form](#)

Software ID:
Software Version:

[illegible]

- | | | |
|---|--|---|
| 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 | 0 |
| 3 | Enter total number of other organizations or entities | 3 |

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

Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- | | | |
|---|--|---|
| 1 | <p>Was the organization a U.S. transferor of property to a foreign corporation during the tax year? <i>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)</i></p> | ☐ Yes ☒ No |
| 2 | <p>Did the organization have an interest in a foreign trust during the tax year? <i>If "Yes," the organization may be required to 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)</i></p> | ☐ Yes ☒ No |
| 3 | <p>Did the organization have an ownership interest in a foreign corporation during the tax year? <i>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)</i></p> | ☐ Yes ☒ No |
| 4 | <p>Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? <i>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)</i></p> | ☐ Yes ☒ No |
| 5 | <p>Did the organization have an ownership interest in a foreign partnership during the tax year? <i>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)</i></p> | ☐ Yes ☒ No |
| 6 | <p>Did the organization have any operations in or related to any boycotting countries during the tax year? <i>If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).</i></p> | ☐ Yes ☒ No |

Part V Supplemental Information
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).

Part V Supplemental Information
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).

[illegible]

Schedule F (Form 990) 2014

Additional Data

Software ID:

Software Version:

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization
INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION

Employer identification number

36-2167755

Part I Fundraising Activities. Complete if the organization answered "Yes" to 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 ten 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			
DANIEL LOUNBERG 616 N KENMORE STREET ARLINGTON, VA 22201	PROPOSAL DEVELOPMENT		No	0	13,000	-13,000
DONALD ELLIOTT 621 17TH ST 2250 DENVER, CO 80293	PROPOSAL DEVELOPMENT		No	0	9,720	-9,720
SAVANNA CONSULTING LLC 9711 WASHINGTONIAN BLVD SUITE 550 GAITHERSBURG, MD 20878	PROPOSAL DEVELOPMENT		No	0	5,250	-5,250
TIMOTHY D VAN EPP 630 GLEN AVENUE WESTFIELD, NJ 07090	PROPOSAL DEVELOPMENT		No	0	5,000	-5,000
Total ►					32,970	-32,970

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

Part II Fundraising Events. Complete if the organization answered "Yes" to 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		(event type)	(event type)	(total number)	Total events (add col. (a) through col. (c))
	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	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" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col.(c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	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 complete this part to provide any additional information (see instructions).

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	PROPOSAL DEVELOPMENT

Schedule G (Form 990 or 990-EZ) 2014

Additional Data

Return to Form

Software ID:
Software Version:

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047
2014
Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service
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 non-cash assistance	(h) Purpose of grant or assistance
(1) INSTITUTE FOR SUSTAINABLE COMMUNITIES 888 17TH ST NW 610 WASHINGTON, DC 20006	22-3098727	501(C)(3)		17,854			SUPPORT THE CITY LINK PROGRAM (CITY TO CITY PARTNERSHIP)
(2) CITY OF BREA NUMBER ONE CIVIC CENTER CIRCLE BREA, CA 92821	95-6000681	501(C)(3)		20,000			SUPPORT THE COACHING PROGRAM
(3) HARVARD KENNEDY SCHOLARSHIP HKS EXEC EDUCATION 79 JFK ST CAMBRIDGE, MA 02138	04-2103580	501(C)(3)		12,400			HARVARD KENNEDY SCHOLARSHIP
(4) CITIZENS FOR A FAIR SACRAMENTO 1787 TRIBUTE RD SUITE K SACRAMENTO, CA 95815	46-5372852	501(C)(3)		34,000			ADVOCACY SUPPORT
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2

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

4

3

Enter total number of other organizations listed in the line 1 table

0

Schedule I (Form 990) 2014

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS TO PAY FOR TRAVEL, LODGING, AND REGISTRATION OF SELECT ICMA CONFERENCE ATTENDEES	32		30,125		
(2) SCHOLARSHIPS TO PAY FOR TRAVEL TO ATTEND ICMA INTERNATIONAL REGIONAL SUMMITS	4		10,692		
(3) HANSELL AWARD STIPEND	1		5,000		
(4) KEANE AWARD STIPEND	1		5,000		
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
PART I, LINE 2:	THE SCHOLARSHIPS ARE PROVIDED TO FIRST TIME CONFERENCE ATTENDEES WHO ARE MEMBERS FOR 3 YEARS OR LESS. THEY FILL OUT AN APPLICATION AND WRITE AN ESSAY. A PANEL OF PAST SCHOLARSHIPS RECIPIENTS THEN RATE THE APPLICANTS. THE SELECTED APPLICANTS RECEIVE COMPLIMENTARY REGISTRATION FOR THE CONFERENCE AND STIPEND TO HELP WITH TRAVEL AND HOTEL COSTS. IN ADDITION, ICMA OFFERS VARIES SCHOLARSHIP PROGRAMS SUPPORTING MID-CAREER GOVERNMENT AND YOUNG PROFESSIONAL WHO SEEK TO GAIN INTERNATIONAL EXPERIENCE MANAGEMENT PROSPECTIVE.

Software ID:
Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
► Attach to Form 990.
► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Name of the organization INTERNATIONAL CITYCOUNTY MANAGEMENT ASSOCIATION	Employer identification number 36-2167755
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Part I Questions Regarding Compensation

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T Schedule J (Form 990) 2014

Schedule J (Form 990) 2014

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROBERT O'NEILLEXECUTIVE DIRECTOR	(i)	387,901	0	0	56,429	24,272	468,602	0
	(ii)	0	0	0	0	0	0	0
2 UMA RAMESHCHIEF OPERATING OFFICER	(i)	226,434	0	0	28,320	19,030	273,784	0
	(ii)	0	0	0	0	0	0	0
3 SABINA AGARUNOVACHIEF FINANCIAL OFFICER	(i)	143,102	0	0	2,508	17,423	163,033	0
	(ii)	0	0	0	0	0	0	0
4 MICHAEL CANNONCHIEF INFORMATION OFFICER	(i)	182,345	0	0	4,529	18,696	205,570	0
	(ii)	0	0	0	0	0	0	0
5 DAVID GROSSMANDIR. INTERNATIONAL PROGRAMS	(i)	185,305	0	0	19,871	5,159	210,335	0
	(ii)	0	0	0	0	0	0	0
6 MARTHA PEREGODIRECTOR, ETHICS	(i)	160,154	0	0	18,188	8,690	187,032	0
	(ii)	0	0	0	0	0	0	0
7 JUDIT DEILINGERDIRECTOR, NEW INITIATIVES	(i)	139,174	0	0	15,050	14,334	168,558	0
	(ii)	0	0	0	0	0	0	0

8BRANDALL REIDSE REG. DIR./DIR OF PERF. INIT.	(i)	134,950	0	0	2,070	15,376	152,396	0
	(ii)	0	0	0	0	0	0	0
9CARLA MAZIQUEDIRECTOR, HUMAN RESOURCES	(i)	136,034	0	0	15,858	20,294	172,186	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
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Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2014Open to Public
InspectionName of the organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number

36-2167755

Return Reference	Explanation
990, PAGE 1, PART 1, LINE 1 AND PART III, LINE 1, CONTINUED	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. AS THE ASSOCIATION CONTINUES TO CELEBRATE ITS 100TH ANNIVERSARY, ICMA'S CORE VALUES CONTINUE TO BE ROOTED IN OUR STRINGENTLY ENFORCED CODE OF ETHICS AND COMMITMENT TO REPRESENTATIVE DEMOCRACY.
990, PART III, LINE 4A CONTINUED	THE NEW PLATFORM ALLOWS COMMUNITIES TO EASILY COLLECT, REPORT, AND ANALYZE THEIR DATA. THE ICMA CENTER FOR PERFORMANCE ANALYTICS (ICMA ANALYTICS) AWARDS CERTIFICATES EACH YEAR TO RECOGNIZE LOCAL GOVERNMENT PERFORMANCE MANAGEMENT PROGRAMS, ENCOURAGE COMPARATIVE ANALYSIS, AND REWARD TRANSPARENCY. THE CERTIFICATE RECIPIENTS ARE RECOGNIZED ON THE BASIS OF CRITERIA THAT INCLUDE DATA COLLECTION AND VERIFICATION, TRAINING AND SUPPORT, PUBLIC REPORTING, ACCOUNTABILITY AND PROCESS IMPROVEMENT, NETWORKING, AND LEADERSHIP. ICMA'S CENTER FOR SUSTAINABLE COMMUNITIES (CSC) CONTINUES TO PROVIDE KNOWLEDGE, RESOURCES, AND TECHNICAL ASSISTANCE ON LEADING PRACTICES AT THE INTERSECTION OF SUSTAINABILITY AND LOCAL GOVERNMENT MANAGEMENT. THE CENTER LEADS ICMA'S TRAINING, EDUCATION AND TECHNICAL ASSISTANCE EFFORTS ON ISSUES SUCH AS: DATA & TECHNOLOGY, ECONOMIC DEVELOPMENT, ENERGY & ENVIRONMENT, SOCIAL EQUITY, AND SUSTAINABILITY PLANNING. WITH THE SUPPORT FROM FEDERAL AGENCIES, FOUNDATIONS, CORPORATIONS, LOCAL GOVERNMENTS AND OTHER DEDICATED PARTNERS AND CLIENTS, THE CENTER CONTINUES ITS MISSION TO HELP LOCAL GOVERNMENT LEADERS TO PUT SUSTAINABILITY TO WORK. WITH FUNDING FROM THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD), ICMA DEVELOPED AND LAUNCHED THE NATIONAL RESOURCE NETWORK WEBSITE, INCLUDING "311 FOR CITIES" SERVICE THAT ENABLES LOCAL GOVERNMENTS TO REQUEST AND RECEIVE ASSISTANCE THROUGH THE NATIONAL RESOURCE NETWORK. THE NETWORK HELPED PROMOTE THE ONLINE REQUEST FOR ASSISTANCE BY HOSTING WEBINARS AND ORGANIZING INFORMATION SESSIONS IN TEXAS, CALIFORNIA, AND FLORIDA. A TOTAL OF 34 APPLICATIONS WERE RECEIVED AS OF JUNE 30, 2015. ADDITIONALLY, THE CENTER FOR SUSTAINABLE COMMUNITIES (CSC), PLANNED AND HOSTED THE NETWORK'S SECOND ANNUAL PEER CONVENING IN MIAMI IN JUNE WITH 120 CITY REPRESENTATIVES FROM 41 COMMUNITIES. THE PEER CONSISTED OF WORKING SESSIONS, TOURS, AND INFORMAL AND FORMAL NETWORKING OPPORTUNITIES. THE CENTER FOR SUSTAINABLE COMMUNITIES (CSC) CONTINUED TO MANAGE AND OPERATE THE LOCAL GOVERNMENT ENVIRONMENTAL ASSISTANCE NETWORK (LGEAN) SPONSORED BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA). LGEAN ASSISTANCE CENTER FEATURES A WEBSITE (LGEAN.ORG) AND HOTLINE FOR ENVIRONMENTAL COMPLIANCE OFFICIALS WORKING IN LOCAL GOVERNMENT. WITH THE SUPPORT FROM THE U.S. DEPARTMENT OF ENERGY SUNSHOT INITIATIVE AND ICLEI - LOCAL GOVERNMENTS FOR SUSTAINABILITY USA, ICMA CONTINUES TO COORDINATE OUTREACH, EDUCATION AND INCREASE THE USE AND INTEGRATION OF SOLAR ENERGY TECHNOLOGIES IN COMMUNITIES ACROSS THE COUNTRY THROUGH THE SUNSHOT SOLAR OUTREACH PARTNERSHIP (SOLAROPS). OVER THE YEARS, ICMA HAS PARTNERED WITH THE U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA) IN ORGANIZING THE NATIONAL BROWNFIELDS CONFERENCE, ONE OF THE LARGEST EDUCATIONAL EVENTS, ATTRACTING OVER 6,000 PARTICIPANTS AND FEATURING OVER 100 DYNAMIC EDUCATIONAL SESSIONS. ICMA MANAGES THE CONFERENCE'S EDUCATIONAL PROGRAM WHICH INCLUDES OVER 125 EDUCATIONAL SESSIONS, MOBILE WORKSHOPS, THE POSTER GALLERY AND THE ECONOMIC REDEVELOPMENT FORUM. ICMA'S CENTER FOR MANAGEMENT STRATEGIES (CMS) CONTINUES TO SERVE AS THE PRIMARY ICMA STAFFING FOR THE ENHANCED RESEARCH PARTNERSHIP OF ICMA, THE ALLIANCE FOR INNOVATION (AFI), AND ARIZONA STATE UNIVERSITY, AND AS THE ICMA STAFF SUPPORT FOR THE LOCAL GOVERNMENT RESEARCH COLLABORATIVE (LGRC). CMS DELIVERED 17 DIFFERENT PROGRAMS AT ICMA'S 100TH ANNUAL CONFERENCE IN CHARLOTTE, NORTH CAROLINA, INCLUDING EDUCATIONAL SESSIONS, FORUMS, AND ICMA UNIVERSITY WORKSHOPS. ADDITIONALLY, CMS PARTICIPATED IN THE ICMA WEBINAR ON CIVIC ENGAGEMENT, COSPONSORED ICMA/AFI WEBINAR ON COLLABORATIVE SERVICE DELIVERY, AND PARTICIPATED IN A PODCAST ON COLLABORATIVE SERVICE DELIVERY SPONSORED BY THE STATE AND LOCAL GOVERNMENT REVIEW. INTERNATIONAL PROGRAMS PROMOTE ICMA'S MISSION IN THE INTERNATIONAL CONTEXT AND PROVIDE INTERNATIONAL OPPORTUNITIES FOR ENGAGEMENT WITH ICMA MEMBERS. ICMA'S INTERNATIONAL WORK SEEKS TO BUILD SUSTAINABLE COMMUNITIES THAT IMPROVE PEOPLE'S LIVES BY DEVELOPING LOCAL CAPACITY AND PROMOTING GOOD GOVERNANCE. WITH FUNDING FROM U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) AND OTHER INTERNATIONAL DONOR ORGANIZATIONS, ICMA PROVIDES PEER-TO-PEER TECHNICAL ASSISTANCE, TRAINING, AND RESOURCES TO MUNICIPALITIES IN DEVELOPING AND DECENTRALIZING COUNTRIES. ICMA INTERNATIONAL HAS SUCCESSFULLY DESIGNED, IMPLEMENTED, AND EVALUATED COUNTLESS INTERNATIONAL PROJECTS IN MORE THAN 60 COUNTRIES, ESTABLISHED A SOLID REPUTATION FOR ITS PRACTICAL, HANDS-ON APPROACH TO MEET GLOBAL CHALLENGES. IN 2015, ICMA WAS AWARDED A FOUR-YEAR COOPERATIVE AGREEMENT BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) IN THE DOMINICAN REPUBLIC. THE PROGRAM, KNOWN AS "THE PLANNING FOR CLIMATE ADAPTATION PROGRAM" IS DESIGNED TO COORDINATE WITH OTHER CLIMATE-RELATED USAID INITIATIVES IN THE DOMINICAN REPUBLIC. THE PROGRAM FOCUSES ON FOUR DOMINICAN REPUBLIC MUNICIPALITIES, MAINSTREAMING CLIMATE CHANGE INTO LAND USE PLANNING PROCESSES AND DEVELOPING MODELS THAT CAN BE SUSTAINED LOCALLY AND REPLICATED THROUGHOUT THE COUNTRY OVER TIME. ICMA ALSO SUPPORTED IMPORTANT GLOBAL CITY LEARNING NETWORKS FOCUSED ON CLIMATE CHANGE ADAPTION THROUGH THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN) BASED IN INDONESIA AND THE DURBAN ADAPTATION CHARTER BASED IN SOUTH AFRICA

	UNDER THE FLAGSHIP CITYLINKS PROJECT. IN SEPTEMBER 2014, THE U.S. DEPARTMENT OF STATE AWARDED ICMA THE 2015 PROFESSIONAL FELLOWS PROGRAM, TARGETING ALL 10 COUNTRIES IN THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS (ASEAN). THIS PROGRAM PROVIDES AN OPPORTUNITY TO WORK IN 6 NEW COUNTRIES: SINGAPORE, BRUNEI, MALAYSIA, CAMBODIA, LAOS, AND MYANMAR. ADDITIONALLY, ICMA WAS AWARDED AN ADD-ON TO THE EXISTING 2015 PROFESSIONAL FELLOWS PROGRAM BY THE U.S. DEPARTMENT OF STATE. THIS PROJECT TARGETS THE YOUNG SOUTH ASIAN LEADERS INITIATIVE (YSEALI) FOR 50 YOUNG LEADERS FROM ALL 10 ASEAN COUNTRIES WITH A FOCUS ON ENVIRONMENTAL SUSTAINABILITY. IN 2014, ICMA WAS AWARDED A FOUR-YEAR COOPERATIVE AGREEMENT UNDER THE USAID-FUNDED CITYLINKS PROGRAM TO ASSIST THE GOVERNMENT OF GEORGIA IN DESIGNING ADEQUATE WASTE MANAGEMENT AND RECYCLING SYSTEMS IN THE KAKHETI AND ADJARA REGIONS. ICMA PREPARED AN INTEGRATED SOLID WASTE MANAGEMENT PLAN GUIDELINE FOR GEORGIA MUNICIPALITIES IN COLLABORATION WITH INTERNATIONAL AND NATIONAL EXPERTS AND IN CLOSE COOPERATION WITH THE MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES PROTECTION OF GEORGIA. ICMA DEVELOPED A PILOT PROJECT - PILOTING OF INTEGRATED WASTE MANAGEMENT SYSTEMS IN TARGET AREAS OF TELAVI MUNICIPALITY THAT WILL BE IMPLEMENTED IN 5 VILLAGES. IN ADDITION, ICMA LAUNCHED THE CITY-TO-CITY EXCHANGE PROGRAM AND SIGNED MEMORANDUMS OF UNDERSTANDING ON COOPERATION BETWEEN CATAWBA COUNTY, NORTH CAROLINA AND THE CITY OF TELAVI; AND GOLDEN, COLORADO AND THE CITY OF BATUMI. ICMA IS ALSO A MAJOR SUBCONTRACTOR FOR THE "STRONG HUBS FOR AFGHAN HOPE AND RESILIENCE" (SHAHR) PROGRAM IN AFGHANISTAN. THE 3 YEAR PROGRAM AWARDED BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) WILL BE IMPLEMENTED IN OVER 20 MUNICIPALITIES ACROSS AFGHANISTAN. THE PROGRAM'S PRIMARY OBJECTIVE IS TO STRENGTHEN THE CAPACITY OF AFGHAN MUNICIPALITIES TO MEET CITIZEN PRIORITIES AND SERVICE DELIVERY NEEDS.
990, PART III, LINE 4B CONTINUED	ICMA HOSTED ITS 100TH ANNUAL CONFERENCE PROGRAM IN CHARLOTTE, NORTH CAROLINA WITH OVER 3,400 ATTENDEES, INCLUDING A RECORD BREAKING 2,547 MEMBERS; 174 EXHIBITORS; AND 35 SPONSORS LED BY PRINCIPAL SPONSOR ICMA- RETIREMENT CORPORATION (ICMA-RC) AND CIGNA. WITH 2,547 MEMBER ATTENDEES, THE 2014 CHARLOTTE CONFERENCE BROKE THE RECORD PREVIOUSLY HELD BY THE PORTLAND 1999 CONFERENCE (2,405 MEMBERS). THERE WERE 3,581 TOTAL ATTENDEES (REGISTRANTS, PARTNERS, AND CHILDREN), RANKING TENTH IN ICMA'S HISTORY. ICMA HELD THE 2014 WILLIAMSBURG LEADERSHIP INSTITUTE WITH 13 PARTICIPANTS, A PROGRAM WHERE EACH YEAR LOCAL GOVERNMENT EXECUTIVES GATHER AND ENGAGE IN A THREE DAY HIGHLY INTERACTIVE LEADERSHIP STUDY PROGRAM. ADDITIONALLY, ICMA HELD THE 2014 GETTYSBURG LEADERSHIP INSTITUTE IN GETTYSBURG, PENNSYLVANIA, WITH A TOTAL OF 34 PARTICIPANTS FOR THE 2015 SESSION AND SEI LEADERSHIP INSTITUTE WITH A TOTAL OF 19 SENIOR MANAGERS AND 15 LEADERSHIP ICMA PARTICIPANTS. ICMA OFFERED 19 UNIVERSITY WORKSHOPS AND THE 4TH ANNUAL LEADERSHIP INSTITUTE AT THE CHARLOTTE CONFERENCE. 17 OF THE 19 WORKSHOPS RECEIVED EVALUATIONS IN THE EXCELLENT TO GOOD RANGE. THE ANNUAL LEADERSHIP INSTITUTE RECEIVED 100% EXCELLENT RATINGS. IN ADDITION, ICMA CONDUCTED 20 ICMA UNIVERSITY WEBINARS, WITH A TOTAL REGISTRATION OF 859 JURISDICTIONS. ICMA GRADUATED 17 MEMBERS OF LEADERSHIP ICMA CLASS OF 2014 IN CHARLOTTE, NORTH CAROLINA. THE CLASS COMPLETED 4 CAPSTONE PROJECTS. THE 17 MEMBERS OF LEADERSHIP ICMA CLASS OF 2015 ARE ON TRACK TO GRADUATE AT THE ICMA CONFERENCE IN SEATTLE, WASHINGTON. THEY ARE COMPLETING 4 CAPSTONE PROJECTS IN CHARLOTTE, NORTH CAROLINA; ISSAQUAH, WASHINGTON; NAVAJO COUNTY, ARIZONA; AND TACOMA, WASHINGTON. ADDITIONALLY, ICMA GRADUATED 19 MEMBERS OF THE EMERGING LEADERS' DEVELOPMENT PROGRAM CLASS OF 2014; AND 14 MEMBERS OF THE INAUGURAL MID-CAREER MANAGEMENT INSTITUTE IN THE CLASS OF 2014 IN CHARLOTTE, NORTH CAROLINA. THE ASSOCIATION ALSO OFFERS A SPECIAL ICMA UNIVERSITY LEADERSHIP PROGRAM, EMERGING PROFESSIONAL LEADERSHIP INSTITUTE (EPLI). THIS PROGRAM OFFERS EARLY CAREER PROFESSIONALS AND EMERGING LEADERS A WAY TO BUILD THEIR LEADERSHIP SKILL SET THROUGH THE ART AND PRACTICE OF LEADERSHIP. FIVE EPLIS, OPEN TO BOTH MEMBERS AND NONMEMBERS, PRECEDED THE ICMA REGIONAL SUMMITS; 123 PARTICIPANTS ATTENDED ACROSS 5 REGIONS.
990, PART III, LINE 4C CONTINUED	ICMA CAREER SERVICES/NEXT GENERATION PROGRAM INCREASED THE NUMBER OF STUDENT CHAPTER PARTICIPANTS FROM 42 TO 48 CHAPTERS. ADDITIONALLY, IN 2015, ICMA PROVIDED 16 ONE-ON-ONE COACHING SESSIONS FOR STUDENT AND EARLY-CAREER MEMBERS AND PROSPECTIVE MEMBERS/CAREER CHANGERS. ICMA ALSO LAUNCHED 2015 STUDENT VIDEO CONTEST. ICMA CREDENTIALING PROGRAM GRANTED ICMA CREDENTIAL OR CANDIDATE STATUS TO 123 MEMBERS. THE PROGRAM PROMOTED THE LEGACY LEADER PROGRAM RECOGNIZING ICMA CREDENTIALLED MANAGERS WHO ACTIVELY COACH AND RECRUIT YOUNG PROFESSIONALS; 37 LEGACY LEADERS AND 65 LEGACY LEADER CANDIDATES CURRENTLY PARTICIPATE.
FORM 990, PART VI, SECTION A, LINE 6	CORPORATE MEMBER: 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 ADMINISTRATIVE 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 B, LINE 11	A DRAFT OF THE FORM 990 IS PROVIDED TO THE AUDIT COMMITTEE FOR REVIEW. THE DRAFT IS DISCUSSED VIA CONFERENCE CALL OR AT THE BOARD MEETING. A COPY OF THE RETURN IS MADE AVAILABLE TO ALL BOARD MEMBERS BEFORE FILING.
FORM 990, PART VI, SECTION C, LINE 12	EACH YEAR THE BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES SIGN THE CONFLICT OF INTEREST POLICY AND DISCLOSE ANY POTENTIAL CONFLICTS.

SECTION B, LINE 12C	
FORM 990, PART VI, SECTION B, LINE 15A	THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED BY THE AUDIT AND EVALUATION COMMITTEE. VARIOUS SALARY COMPARISONS OF EXECUTVE DIRECTORS OF OTHER COMPARABLE ORGANIZATIONS, INCLUDING COMPENSATION DATA FROM THE AMERICAN RESEARCH COMPANY ON 2,500 ASSOCIATION CEOS, IS PROVIDED ANNUALLY TO THE AUDIT AND EVALUATION COMMITTEE. THE COMMITTEE MAKES A RECOMMENDATION TO THE FULL BOARD OF DIRECTORS WHICH VOTES ON THE RECOMMENDATION. THE RESULT IS THEN COMMUNICATED TO THE HR DIRECTOR AND THE CHIEF FINANCIAL OFFICER. FOR THE OTHER OFFICERS AND KEY EMPLOYEES, THE HUMAN RESOURCES DIRECTOR ENSURES THAT SALARIES OF ICMA STAFF ARE IN LINE WITH THE MARKET PLACE AND ADJUSTMENTS ARE MADE WHERE NEEDED. PERIODICALLY AN INDEPENDENT FIRM IS ASKED TO REVIEW THE JOB CLASSIFICATIONS AND SALARIES TO ENSURE THEY ARE WITHIN AN APPROPRIATE RANGE. THE LAST STUDY WAS DONE IN FY 2009 WITH ADJUSTMENTS MADE AS NECESSARY. ALL COMPENSATION PAID IS WITHIN THE BOARD'S APPROVED BUDGET.
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.
990, PART VII, SECTION B, COLUMN B	20TWENTY STRATEGIC CONSULTING, INC. - IT BUSINESS PLANNING AND SOLUTIONS SERVICES LYNKEDGE, INC - CONVENTION AND BUSINESS MANAGEMENT BENEL SOLUTIONS, LLC - IT BUSINESS PLANNING AND SOLUTIONS PSAV PRESENTATION - AUDIO VISUAL EQUIPMENT AND EVENTS TECHNOLOGY NARC - PROJECT MANAGEMENT AND OVERSIGHT
FORM 990, PART IX, LINE 11G	CONSULTANTS: PROGRAM SERVICE EXPENSES 1,610,525. MANAGEMENT AND GENERAL EXPENSES 307,241. FUNDRAISING EXPENSES 400. TOTAL EXPENSES 1,918,166. SUBCONTRACTORS: PROGRAM SERVICE EXPENSES 526,453. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 526,453. PROFESSIONAL SERVICES: PROGRAM SERVICE EXPENSES 24,327. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 24,327. TEMPORARY HELP: PROGRAM SERVICE EXPENSES 15,628. MANAGEMENT AND GENERAL EXPENSES 38,003. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 53,631. RECRUITMENT EXPENSES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 55,516. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 55,516.
FORM 990, PART XI, LINE 9:	RECOVERY OF BAD DEBT 272,715.
FORM 990, PART XII, LINE 2C	ICMA HAS AN AUDIT COMMITTEE THAT OVERSEES THE AUDIT AND THE SELECTION OF THE AUDIT FIRM. THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

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

Cat. No. 51056K

Schedule O (Form 990 or 990-EZ) 2014

Additional Data

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[illegible]

[illegible]

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)	No
c	Gift, grant, or capital contribution from related organization(s)	No
d	Loans or loan guarantees to or for related organization(s)	No
e	Loans or loan guarantees by related organization(s)	No
f	Dividends from related organization(s)	Yes
g	Sale of assets to related organization(s)	No
h	Purchase of assets from related organization(s)	No
i	Exchange of assets with related organization(s)	No
j	Lease of facilities, equipment, or other assets to related organization(s)	Yes
k	Lease of facilities, equipment, or other assets from related organization(s)	No
l	Performance of services or membership or fundraising solicitations for related organization(s)	No
m	Performance of services or membership or fundraising solicitations by related organization(s)	Yes
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	No
o	Sharing of paid employees with related organization(s)	No
p	Reimbursement paid to related organization(s) for expenses	No
q	Reimbursement paid by related organization(s) for expenses	Yes
r	Other transfer of cash or property to related organization(s)	No
s	Other transfer of cash or property from related organization(s)	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)INTL CITY MANAGEMENT RETIREMENT CORP	A	1,125,177	FMV
(2)INTL CITY MANAGEMENT RETIREMENT CORP	M	878,500	FMV
(3)CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC	F	530,000	FMV
(4)CENTER FOR PUBLIC ADMINISTRATION AND SERVICE INC	J	2,158,853	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]

