

PUBLIC DISCLOSURE COPY

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

Form header section containing organization name (NATIONAL RECREATION AND PARK ASSOCIATION), address (22377 BELMONT RIDGE RD, ASHBURN, VA 20148-4501), and other identifying information.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block section with fields for officer signature (KRISTINE STRATTON), preparer name (AARON FOX), and firm information (CBIZ ADVISORS, LLC).

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE NATIONAL RECREATION AND PARK ASSOCIATION (NRPA) IS THE LEADING NOT-FOR-PROFIT ORGANIZATION DEDICATED TO BUILDING STRONG, VIBRANT AND RESILIENT COMMUNITIES THROUGH THE POWER OF PARKS AND RECREATION. NRPA ADVANCES THIS VISION BY INVESTING IN AND CHAMPIONING THE WORK OF PARK

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ 5,822,372. including grants of \$ 1,789,925. ) (Revenue \$ ) PROGRAMS AND PARTNERSHIPS - NRPA LEVERAGES ITS RELATIONSHIPS WITH SEVERAL DIFFERENT KEY CORPORATIONS, FOUNDATIONS, THE FEDERAL GOVERNMENT, AND NONPROFIT ORGANIZATIONS TO BRING GREATER RESOURCES TO LOCAL PARK AND RECREATION AGENCIES. FOCUSING ON ADVANCING OUR STRATEGIC GOAL OF MAXIMIZING COMMUNITY HEALTH AND WELL-BEING, NRPA MANAGES COMMUNITIES OF PRACTICE AND PROVIDES TRAINING, TECHNICAL ASSISTANCE, RESOURCES, PROFESSIONAL DEVELOPMENT, AND GRANT FUNDS TO LOCAL PARK AND RECREATION AGENCIES TO INCREASE ACCESS TO QUALITY PARKS AND GREEN SPACES, IMPROVE HEALTH OUTCOMES, AND CREATE RESILIENT COMMUNITIES. IN SUPPORT OF THESE GOALS, THE ORGANIZATION PROVIDED OVER \$1.7 MILLION IN GRANT FUNDING, IMPACTING MORE THAN 3.2 MILLION PEOPLE THROUGH THESE PROGRAMS.

4b (Code: ) (Expenses \$ 4,539,117. including grants of \$ ) (Revenue \$ 7,430,271. ) ANNUAL CONFERENCE - THE NRPA ANNUAL CONFERENCE IS THE LARGEST GATHERING OF PARK AND RECREATION PROFESSIONALS IN THE UNITED STATES. EACH YEAR, THIS HIGHLY ANTICIPATED EVENT ATTRACTS 8,400+ PARTICIPANTS, WHICH INCLUDES 225+ EDUCATION SESSIONS AND 500+ EXHIBITING COMPANIES ON THE TRADESHOW FLOOR. EDUCATION SESSIONS COVER TOPICS SUCH LEADERSHIP AND MANAGEMENT, PUBLIC RELATIONS, PLANNING, DESIGN AND MAINTENANCE, RECREATION PROGRAMMING, AND MORE. BOOTH DISPLAYS IN THE EXHIBIT HALL FEATURE A VARIETY OF PARK AND RECREATION PRODUCTS AND SERVICES INCLUDING PLAYGROUND AND MAINTENANCE EQUIPMENT, LIGHTING, FLOORING AND ATHLETIC SURFACES, UNIFORMS, SCORE BOARDS, SHELTERS, PUBLIC RESTROOMS, SPLASH PADS, COMPUTER SYSTEMS AND SOFTWARE AND ARTS AND CRAFTS. THE NRPA ANNUAL CONFERENCE CONNECTS PARK AND RECREATION

4c (Code: ) (Expenses \$ 3,109,169. including grants of \$ ) (Revenue \$ 3,445,436. ) CERTIFICATION AND ACCREDITATION - NRPA HAS OVER 25,000 CERTIFIED INDIVIDUALS IN THE AREAS OF AQUATIC FACILITIES, PLAYGROUND SAFETY, GENERAL PARKS AND RECREATION, AND EXECUTIVE PARKS AND RECREATION. THE NRPA BOARD OF DIRECTORS ESTABLISHED THE NATIONAL CERTIFICATION BOARD TO ADMINISTER THE NRPA PROFESSIONAL AND OCCUPATIONAL CERTIFICATION PROGRAMS IN ACCORDANCE WITH THE GOALS AND VALUES OF THE ASSOCIATION. EACH PROGRAM REVIEWS BEST PRACTICES THROUGH A JOB ANALYSIS APPROXIMATELY EVERY 5 YEARS AND EXAMINATIONS ARE UPDATED ACCORDINGLY. NRPA ALSO HAS 222 ACCREDITED PARK AND RECREATION AGENCIES (INCLUDING MUNICIPAL THROUGH STATE AND MILITARY). THE NRPA BOARD OF DIRECTORS ESTABLISHED THE COMMISSION FOR ACCREDITATION OF PARK AND RECREATION AGENCIES (CAPRA) TO ADMINISTER THE ACCREDITATION PROGRAM IN ACCORDANCE

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,090,866. including grants of \$ ) (Revenue \$ 879,484.)

4e Total program service expenses 19,561,524.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and controlled entities.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (30), 1b (29), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, CA, CT, FL, GA, HI, IL, KS, KY, MD, MA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
CANDICE CARNAGE - 703-858-0784
22377 BELMONT RIDGE RD, ASHBURN, VA 20148-4501

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KRISTINE STRATTON PRESIDENT & CEO	38.00	X		X				398,231.	0.	77,337.
(2) CANDICE CARNAGE - CHIEF FINANCIAL AND OPERATING OFFICER	38.00			X				225,476.	0.	67,914.
(3) CLARISSA GARCIA - CHIEF COMMUNICATIONS & ENGAGEMENT OFFICER	38.00			X				207,700.	0.	55,875.
(4) AUTUMN SAXTON CHIEF EDUCATION AND EQUITY OFFICER	38.00			X				186,077.	0.	62,421.
(5) KELLIE MAY CHIEF PARTNERSHIP OFFICER	38.00			X				191,876.	0.	45,278.
(6) JULIE BOLAND - VP, CREDENTIAL AND MEMBERSHIP OPERATIONS	38.00					X		164,957.	0.	51,268.
(7) AMANDA HERSEY - SENIOR DIRECTOR OF CONFERENCES	38.00					X		136,102.	0.	55,639.
(8) JOHN MANCUSO SENIOR DIRECTOR, IT	38.00					X		145,174.	0.	39,751.
(9) AJA JENKINS - SENIOR DIRECTOR OF PEOPLE AND CULTURE	38.00					X		138,224.	0.	46,099.
(10) ALLISON COLMAN SENIOR DIRECTOR OF PROGRAMS	38.00					X		128,624.	0.	21,188.
(11) GARRETT WARFIELD-CHIEF RESEARCH AND IMPACT OFFICER AS OF 10/24	38.00			X				26,514.	0.	8,331.
(12) JESUS AGUIRRE CHAIR	4.00	X		X				0.	0.	0.
(13) CAROLYN MCKNIGHT FREDD, CPRP PAST CHAIR	1.00	X		X				0.	0.	0.
(14) SUSIE KURUVILLA TREASURER	2.00	X		X				0.	0.	0.
(15) JOSHUA MEDEIROS SECRETARY	1.00	X						0.	0.	0.
(16) KATHY ABBOTT DIRECTOR	1.00	X						0.	0.	0.
(17) REBECCA ARMSTRONG DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SAMUEL ASSEFA DIRECTOR	1.00	X						0.	0.	0.
(19) RICK ATKINS DIRECTOR	1.00	X						0.	0.	0.
(20) ANTHONY-PAUL "AP" DIAZ DIRECTOR	1.00	X						0.	0.	0.
(21) JOSE FELIX DIAZ DIRECTOR	1.00	X						0.	0.	0.
(22) LAKITA FRAZIER DIRECTOR	1.00	X						0.	0.	0.
(23) CHRISTIAN GABRIEL DIRECTOR AS OF 10/24	1.00	X						0.	0.	0.
(24) PHIL GINSBURG DIRECTOR	1.00	X						0.	0.	0.
(25) SEAN JOHNSON DIRECTOR	1.00	X						0.	0.	0.
(26) SUSIE KURUVILLA DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								1,948,955.	0.	531,101.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,948,955.	0.	531,101.

**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 20

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
CCR SOLUTIONS INC 4351 35TH STREET, ORLANDO, FL 32811	PROFESSIONAL FEES	769,014.
COMPASS GROUP USA, INC 2400 YORKMONT ROAD, CHARLOTTE, NC 28217	FOOD AND BEVERAGE AND VENUE RENTAL FEE	559,446.
RENAISSANCE DENVER CENTRAL PARK HOTEL 3801 QUEBEC ST, DENVER, CO 80207	FOOD AND BEVERAGE AND VENUE RENTAL FEE	357,077.
RSM US LLP 5155 PAYSHERE CIRCLE, CHICAGO, IL 60674	ACCOUNTING SERVICES	306,083.
GEORGIA WORLD CONGRESS CENTER, 285 ANDREW YOUNG INTERNATIONAL BLVD, ATLANTA, GA	PROFESSIONAL FEES	300,884.

**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 14

SEE PART VII, SECTION A CONTINUATION SHEETS



**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>					
	<b>b</b>	Membership dues .....	<b>1b</b>	2,213,879.				
	<b>c</b>	Fundraising events .....	<b>1c</b>					
	<b>d</b>	Related organizations .....	<b>1d</b>					
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	2,758,846.				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	3,016,270.				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....			7,988,995.			
Program Service Revenue	<b>2 a</b>	CONFERENCE AND EXPOSITION REVENUE	Business Code	900099	7,430,271.	7,430,271.		
	<b>b</b>	CERTIFICATION AND ACCREDITATION		900099	3,314,524.	3,314,524.		
	<b>c</b>	EDUCATION SERVICES REVENUE		900099	879,484.	879,484.		
	<b>d</b>							
	<b>e</b>							
	<b>f</b>	All other program service revenue .....						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....			11,624,279.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....			755,909.		755,909.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds						
	<b>5</b>	Royalties .....			411,595.		411,595.	
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real				
				(ii) Personal				
					9,000.			
	<b>b</b>	Less: rental expenses ...	<b>6b</b>		0.			
	<b>c</b>	Rental income or (loss)	<b>6c</b>		9,000.			
	<b>d</b>	Net rental income or (loss) .....			9,000.		9,000.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
				(ii) Other				
					5,032,314.			
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>		3,234,641.			
<b>c</b>	Gain or (loss) .....	<b>7c</b>		1,797,673.				
<b>d</b>	Net gain or (loss) .....			1,797,673.		1797673.		
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b>	Less: direct expenses .....	<b>8b</b>						
<b>c</b>	Net income or (loss) from fundraising events .....							
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b>	Less: direct expenses .....	<b>9b</b>						
<b>c</b>	Net income or (loss) from gaming activities .....							
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>		316,380.				
				185,468.				
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>						
<b>c</b>	Net income or (loss) from sales of inventory .....			130,912.	130,912.			
Miscellaneous Revenue	<b>11 a</b>	WEBSITE BANNER ADS	Business Code	900099	958,365.	903,756.	54,609.	
	<b>b</b>	OTHER INCOME		900099	422,472.		422,472.	
	<b>c</b>	SALE OF MAILING LABELS		900099	197,420.		197,420.	
	<b>d</b>	All other revenue .....						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....			1,578,257.			
<b>12</b>	<b>Total revenue.</b> See instructions .....			24,296,620.	11755191.	903,756.	3648678.	

**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  X

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 ...	1,789,925.	1,789,925.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	1,652,127.	816,503.	723,871.	111,753.
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 .....	7,497,379.	6,411,035.	597,512.	488,832.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	384,724.	344,156.	15,708.	24,860.
9 Other employee benefits .....	1,246,194.	1,004,675.	156,204.	85,315.
10 Payroll taxes .....	640,357.	509,436.	88,702.	42,219.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	88,317.	70,612.	16,159.	1,546.
c Accounting .....	354,918.		354,918.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17	13,609.			13,609.
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,333,130.	2,160,059.	139,382.	33,689.
12 Advertising and promotion .....	89,882.	64,584.	12,758.	12,540.
13 Office expenses .....	1,257,400.	1,081,364.	102,950.	73,086.
14 Information technology .....	654,289.	470,520.	137,073.	46,696.
15 Royalties .....				
16 Occupancy .....	194,740.	141,235.	42,073.	11,432.
17 Travel .....	823,794.	745,892.	43,199.	34,703.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	3,639,060.	3,589,234.	33,378.	16,448.
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	150,435.	111,144.	30,896.	8,395.
23 Insurance .....	147,915.	118,386.	23,220.	6,309.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>BAD DEBT</b>	84,423.	60,661.	11,984.	11,778.
b <b>DUES AND SUBSCRIPTIONS</b>	51,918.	37,306.	7,369.	7,243.
c <b>RECRUITMENT FEES</b>	44,342.	31,862.	6,294.	6,186.
d <b>COMMISSIONS</b>	4,085.	2,935.	580.	570.
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>23,142,963.</b>	<b>19,561,524.</b>	<b>2,544,230.</b>	<b>1,037,209.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	711,709.	<b>1</b>	1,033,191.
	<b>2</b> Savings and temporary cash investments .....	6,061,012.	<b>2</b>	7,315,987.
	<b>3</b> Pledges and grants receivable, net .....	2,277,202.	<b>3</b>	1,900,206.
	<b>4</b> Accounts receivable, net .....	3,187,918.	<b>4</b>	1,929,227.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	211,616.	<b>8</b>	185,469.
	<b>9</b> Prepaid expenses and deferred charges .....	880,648.	<b>9</b>	921,823.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 5,561,317.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 3,839,275.		
	<b>11</b> Investments - publicly traded securities .....	1,662,869.	<b>10c</b>	1,722,042.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	11,730,399.	<b>11</b>	12,649,554.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	134,052.	<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	26,857,425.	<b>15</b>	149,319.	
		<b>16</b>	27,806,818.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,278,875.	<b>17</b>	2,254,447.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	5,230,003.	<b>19</b>	6,350,980.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	134,052.	<b>25</b>	149,319.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	7,642,930.	<b>26</b>	8,754,746.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	13,385,426.	<b>27</b>	13,935,643.
	<b>28</b> Net assets with donor restrictions .....	5,829,069.	<b>28</b>	5,116,429.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	19,214,495.	<b>32</b>	19,052,072.
	<b>33</b> Total liabilities and net assets/fund balances .....	26,857,425.	<b>33</b>	27,806,818.

**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	24,296,620.
2	Total expenses (must equal Part IX, column (A), line 25)	2	23,142,963.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,153,657.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,214,495.
5	Net unrealized gains (losses) on investments	5	-1,316,080.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,052,072.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on ...						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11375248.	7313476.	7134314.	8452174.	7988995.	42264207.
<b>2</b> 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	3610975.	7350386.	9064405.	11657923.	11940659.	43624348.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	14986223.	14663862.	16198719.	20110097.	19929654.	85888555.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	22,100.	22,825.	24,125.	21,659.	15,341.	106,050.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
<b>c</b> Add lines 7a and 7b	22,100.	22,825.	24,125.	21,659.	15,341.	106,050.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						85782505.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6	14986223.	14663862.	16198719.	20110097.	19929654.	85888555.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	437,483.	604,299.	897,877.	1313763.	1176504.	4429926.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	437,483.	604,299.	897,877.	1313763.	1176504.	4429926.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on				928,576.	958,365.	1886941.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3042653.	425,408.	2439880.	1424612.	619,892.	7952445.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	18466359.	15693569.	19536476.	23777048.	22684415.	100157867.

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	85.65 %
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15	<b>16</b>	87.28 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	4.42 %
<b>18</b> Investment income percentage from 2023 Schedule A, Part III, line 17	<b>18</b>	3.90 %

**19a 33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

Schedule A (Form 990) 2024

**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.)

Lined area for supplemental information.

Schedule B (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

NATIONAL RECREATION AND PARK ASSOCIATION

Employer identification number

13-5563001

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (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

[X] 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 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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number  <b>13-5563001</b>
---	---

**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
1	 <hr/> <hr/> <hr/>	\$ <u>1,785,976.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>454,211.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>421,273.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>125,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>97,385.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>36,800.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number  <b>13-5563001</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>36,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ <u>23,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ <u>15,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ <u>14,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	<hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number  <b>13-5563001</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	<hr/> <hr/> <hr/>	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	<hr/> <hr/> <hr/>	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	<hr/> <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number  <b>13-5563001</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization  <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number  <b>13-5563001</b>
---	---

**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 info. once.) \$ \_\_\_\_\_  
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2024**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

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

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

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

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

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

Name of organization <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number (EIN) <b>13-5563001</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

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

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

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36,259.													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	115,924.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	152,183.													
<b>d</b>	Other exempt purpose expenditures .....	25,954,525.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	26,106,708.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">IF the amount on line 1e, column (a) or (b), is:</th> <th style="text-align: left;">THEN the lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.		
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:														
not over \$500,000	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	250,000.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	223,095.	154,223.	187,210.	152,183.	716,711.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures	67,307.	48,560.	34,852.	36,259.	186,978.

Schedule C (Form 990) 2024



**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**NATIONAL RECREATION AND PARK ASSOCIATION**

Employer identification number

**13-5563001**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

Preservation of land for public use (for example, recreation or education)     Preservation of a 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 Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

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

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

Yes     No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

**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 make significant use of its collection items (check all that apply).
- a**  Public exhibition **d**  Loan or exchange program
- b**  Scholarly research **e**  Other \_\_\_\_\_
- c**  Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance .....             | <b>1c</b> |
| <b>d</b> Additions during the year .....     | <b>1d</b> |
| <b>e</b> Distributions during the year ..... | <b>1e</b> |
| <b>f</b> Ending balance .....                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....	1,983,058.	1,876,952.	1,746,242.	1,515,728.	1,324,323.
<b>b</b> Contributions .....				655,154.	
<b>c</b> Net investment earnings, gains, and losses .....	204,384.	232,106.	197,667.	-259,193.	211,709.
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....	201,000.	126,000.	66,957.	165,447.	20,304.
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....	1,986,442.	1,983,058.	1,876,952.	1,746,242.	1,515,728.

- 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 28.4370 %
- c** Term endowment 71.5630 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| <b>(i)</b> Unrelated organizations? .....   |     | X  |
| <b>(ii)</b> Related organizations? .....  |     | X  |
| <b>b</b> If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land .....				
<b>b</b> Buildings .....		4,765,277.	3,251,370.	1,513,907.
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....				
<b>e</b> Other .....		796,040.	587,905.	208,135.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				1,722,042.

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	149,319.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	149,319.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	23,166,008.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-1,316,080.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	185,468.
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	-1,130,612.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	24,296,620.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	<b>5</b>	24,296,620.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	23,328,431.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	185,468.
<b>e</b>	Add lines 2a through 2d	<b>2e</b>	185,468.
<b>3</b>	Subtract line 2e from line 1	<b>3</b>	23,142,963.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	<b>5</b>	23,142,963.

**Part XIII Supplemental Information**

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

**PART V, LINE 4:**  
 THE TEMPORARILY RESTRICTED AMOUNTS ARE REVENUE FROM GRANTS RECEIVED AND KEPT RESTRICTED UNTIL THE PURPOSE OF THE GRANT IS FULFILLED AND THE RESTRICTION IS MET.

**PART X, LINE 2:**  
 THE ASSOCIATION EVALUATED ITS UNCERTAINTY IN INCOME TAXES FOR THE YEARS ENDED JUNE 30, 2025 AND 2024, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**  
 COST OF GOODS SOLD ON LINE 10B 185,468.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**  
 COST OF GOODS SOLD ON LINE 10B 185,468.



**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **NATIONAL RECREATION AND PARK ASSOCIATION** Employer identification number **13-5563001**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ARIZONA YOUTH PARTNERSHIP ATTN: AARON RADOSEVIC, 7575 W TWIN PEAKS RD, SUITE 165 - TUCSON, AZ 85743	86-0669087	501(C)(3)	31,937.	0.			PROGRAM SUPPORT
ASHEVILLE PARKS AND RECREATION ATTN: KIM KENNEDY, 30 GEORGE WASHINGTON CARVER - ASHEVILLE, NC 28801	56-6000224	115	34,728.	0.			PROGRAM SUPPORT
BALTIMORE COUNTY DEPARTMENT OF RECREATION AND PARKS - ATTN: DAN CARPENTER, 9831 VAN BUREN LANE - COCKEYSVILLE, MD 21030	52-6000889	115	20,281.	0.			PROGRAM SUPPORT
BERWICK PARKS AND RECREATION DEPARTMENT - 11 SULLIVAN STREET - BERWICK, ME 03901	01-6000068	115	27,063.	0.			PROGRAM SUPPORT
BURLINGTON RECREATION & PARKS ATTN: BOBBI RUFFIN, 1333 OVERBROOK BURLINGTON, NC 27215	56-6001189	115	26,108.	0.			PROGRAM SUPPORT
CALVERT COUNTY PARKS AND RECREATION - 175 MAIN STREET, ATTN: NATE SMITH - PRINCE FREDERICK, MD 20678	52-6002810	115	45,554.	0.			PROGRAM SUPPORT

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 81.

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

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

Schedule I (Form 990) (Rev. 12-2024)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAN PLAY 6500 GRAND AVENUE WEST DES MOINES, IA 50266	46-1443733	501(C)(3)	20,000.	0.			PROGRAM SUPPORT
CARTER COUNTY DRUG PREVENTION COALITION - 210 S HILLS DRIVE - ELIZABETHTON, TN 37463	85-1669927	501(C)(3)	42,905.	0.			PROGRAM SUPPORT
CENTER FOR HEALING AND JUSTICE THROUGH SPORT - 644 S. CUYLER AVE - OAK PARK, IL 60304	84-5154306	501(C)(3)	12,500.	0.			PROGRAM SUPPORT
CHICAGO PARK DISTRICT 4830 SOUTH WESTERN AVENUE, CHICAGO, IL 60609	36-6005822	115	20,000.	0.			PROGRAM SUPPORT
CITY OF AUBURN 60 COURT STREET AUBURN, ME 04210	01-6000018	115	50,738.	0.			PROGRAM SUPPORT
CITY OF BILLINGS- PARK, RECREATION & PUBLIC LANDS - 390 N 23RD STREET - BILLINGS, MT 59101	81-6001237	115	20,000.	0.			PROGRAM SUPPORT
CITY OF COLUMBUS RECREATION AND PARKS DEPARTMENT - ATTN: ANNA BROWN, 1111 E. BROAD ST. - COLUMBUS, OH 43205	31-6400223	115	21,750.	0.			PROGRAM SUPPORT
CITY OF EL CAJON PARKS AND RECREATION DEPARTMENT - ATTN: ELLENA HOLMES, 200 CIVIC CENTER WAY - EL CAJON, CA 92020	95-6000703	115	23,733.	0.			PROGRAM SUPPORT
CITY OF EUDORA PARKS AND RECREATION - 4 E. 7TH ST. - EUDORA, KS 66025	48-6033319	115	22,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF HUNTSVILLE ATTN: PARKS AND RECREATION (DORIANNE JOHNSON), 2411 9TH STREET - HUNTSVILLE,	63-6001296	115	20,173.	0.			PROGRAM SUPPORT
CITY OF IMPERIAL BEACH 825 IMPERIAL BEACH BLVD IMPERIAL BEACH, CA 91932	95-6006475	115	13,322.	0.			PROGRAM SUPPORT
CITY OF IRVINE ATTN: STEVE KNOLLMILLER, 14301 YALE IRVINE, CA 92604	95-2759391	115	31,471.	0.			PROGRAM SUPPORT
CITY OF KENNER, PARKS AND RECREATION - 1610 REVEREND RICHARD WILSON DRIVE - KENNER, LA 70065	72-6001670	115	20,000.	0.			PROGRAM SUPPORT
CITY OF LAKE CHARLES PO BOX 900 LAKE CHARLES, LA 70602	72-6000641	115	15,000.	0.			PROGRAM SUPPORT
CITY OF LAS VEGAS ATTN: CATHY MEAGHER, 441 E BONANZA LAS VEGAS, NV 89101	88-6000198	115	11,390.	0.			PROGRAM SUPPORT
CITY OF MENIFEE ATTN: SHANICE JACKSON, 29995 EVANS MENIFEE, CA 92586	94-3439857	115	22,500.	0.			PROGRAM SUPPORT
CITY OF MESA PARKS, RECREATION AND COMMUNITY FACILITIES - ATTN: OSCAR VENEGAS 708 W BASELINE RD,, BUILDING 4 - MESA, AZ 85210	86-6000252	115	18,538.	0.			PROGRAM SUPPORT
CITY OF MONROE ATTN: STEPHANIE KASPRZAK, 1140 S. T MONROE, MI 48161	38-6004638	115	32,396.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF NORTH LITTLE ROCK ATTN: NLR PAL, PO BOX 5757 NORTH LITTLE ROCK, AR 72119	71-6009176	115	26,502.	0.			PROGRAM SUPPORT
CITY OF ONTARIO RECREATION & COMMUNITY SERVICES DEPARTMENT - ATTN: ROBYN HOCKENHULL, 1265 S. PALMETTO AVE - ONTARIO, CA 91762	95-6000754	115	6,000.	0.			PROGRAM SUPPORT
CITY OF PERRIS, COMMUNITY SERVICES ATTN: EZRA ADU-GYAMFI, 101 NORTH "D" PERRIS, CA 92570	95-6000761	115	6,500.	0.			PROGRAM SUPPORT
CITY OF PORTLAND PARKS, RECREATION AND FACILITIES - ATTN: ANGELA OCONNOR/AMBER BROOKS, 212 CANCO RD - PORTLAND, ME 04103	01-6000032	115	31,367.	0.			PROGRAM SUPPORT
CITY OF RICHMOND PARKS, RECREATION AND COMMUNITY FACILITIES - ATTN: MELAINE RAMOS, 1209 ADMIRAL ST. - RICHMOND, VA 23220	94-6000403	115	8,505.	0.			PROGRAM SUPPORT
CITY OF SCOTTSDALE 7447 E INDIAN SCHOOL ROAD STE 210 SCOTTSDALE, AZ 85251	86-6000735	115	20,000.	0.			PROGRAM SUPPORT
CITY OF TWENTYNINE PALMS PARKS AND RECREATION - ATTN: AMY TESSIER, 6136 ADOBE ROAD - TWENTYNINE PALMS, CA 92277	33-0265469	115	24,500.	0.			PROGRAM SUPPORT
CITY OF WICHITA ATTN: ELISA ACCARDI-HARRISON, 455 N MAIN ST, FLOOR #11 - WICHITA, KS 67202	48-6000653	115	10,762.	0.			PROGRAM SUPPORT
CITY OF WILMINGTON ATTN: CHRISSY ROANE, PO BOX 1810 WILMINGTON, NC 28402	56-6000239	115	20,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CLARK COUNTY PARKS AND RECREATION ATTN: MEKOS DENSON AND ERIKA BORGES, 2601 SUNSET RD. - LAS VEGAS, NV 89120	88-6000028	115	31,796.	0.			PROGRAM SUPPORT
COASTAL VIRGINIA WILDLIFE OBSERVATORY - PO BOX 764 - LIGHTFOOT, VA 23090	54-1712549	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
COMMUNITY POWER NEW MEXICO C/O EVAN LAMBERT, 1506 OHIO AVE ALAMOGORDO, NM 88310	92-2636083	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
COUNSELORS IN THE COMMUNITY ASSOCIATION CO. - ATTN: JACQUELINE STEVENSON, 9609 DAVISON ROAD - BALTIMORE, MD 21220	86-1889292	501(C)(3)	17,131.	0.			PROGRAM SUPPORT
COUNTY OF ROBESON 550 NORTH CHESTNUT STREET, LUMBERTON, NC 28358	56-6000335	115	10,500.	0.			PROGRAM SUPPORT
DAVIDSON LANDS CONSERVANCY, INC P.O. BOX 1952 DAVIDSON, NC 28036	56-2218814	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
DC DEPARTMENT OF PARKS AND RECREATION - ATTN: KENNISHA DAVY, 1275 FIRST STREET, NE, 8TH FLOOR - WASHINGTON, DC 20002	53-6001131	115	8,130.	0.			PROGRAM SUPPORT
DERBY RECREATION COMMISSION 801 E MARKET DERBY, KS 67037	48-0911018	115	14,237.	0.			PROGRAM SUPPORT
EFERT, INC ATTN: RICK STIFFNEY, 2110 WESTORIA GOSHEN, IN 46526	88-4352621	FOR PROFIT	7,500.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FLINT RIVER WATERSHED COALITION 630 W. KEARSLEY ST FLINT, MI 48503	38-3546239	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FLYWHEEL SBYD ATTN: TYRONE RICE, 426 UBER STREET NEW CASTLE, PA 16101	46-4435413	501(C)(3)	22,000.	0.			PROGRAM SUPPORT
FOOTHILLS LAND CONSERVANCY 3402 ANDY HARRIS RD ROCKFORD, TN 37853	62-1256238	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FRIENDS OF BELFAST PARKS PO BOX 947 BELFAST, ME 04915	04-3356439	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
FRIENDS OF MILL RIDGE PARK ATTN: DARRELL HAWKS, P.O. BOX 676 ANTIOCH, TN 37011	81-4617752	501(C)(3)	27,073.	0.			PROGRAM SUPPORT
HOUSTON PARKS AND RECREATION DEPARTMENT - 2999 S. WAYSIDE DRIVE - HOUSTON, TX 77023	74-6001164	115	16,625.	0.			PROGRAM SUPPORT
KING COUNTY PLAY EQUITY COALITION 1700 WESTLAKE AVE N, SUITE 200, PMB SEATTLE, WA 98109	99-0618002	501(C)(3)	20,000.	0.			PROGRAM SUPPORT
LOS ANGELES PARKS FOUNDATION DBA LA PARKS FOUNDATION - C/O TONY BUDROVICH, 2650 NORTH COMMONWEALTH AVE - LOS ANGELES, CA 90027	26-2358338	501(C)(3)	20,000.	0.			PROGRAM SUPPORT
MACON-BIBB COUNTY ATTN: FINANCE/GRANTS, 700 POPLAR ST MACON, GA 31201	46-3992371	115	13,008.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MECHANICSBURG AREA SCHOOL DISTRICT ATTN: ACCOUNTS PAYABLE, 600 S. NORWAY STREET, 2ND FLOOR - MECHANICSBURG, PA	23-6005359	115	30,346.	0.			PROGRAM SUPPORT
MICHIGAN STATE UNIVERSITY (IP #00774186) - MSU HANNAH ADMINISTRATION BUILDING, 426 AUDITORIUM ROAD, ROOM 360 - EAST	38-6005984	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
MISSISSIPPI DELTA NATURE AND LEARNING CENTER - 505 FELTUS BLVD - LELAND, NV 38756	85-0631468	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
MISSOULA PARKS AND RECREATION ATTN: MEG WHICHER, 600 CREGG LANE MISSOULA, MT 59801	81-6001293	115	23,777.	0.			PROGRAM SUPPORT
MOUNT AIRY PARKS AND RECREATION ATTN: PETER RAYMER, 113 SOUTH RENFRO STREET - MOUNT AIRY, NC 27030	56-6001293	115	84,515.	0.			PROGRAM SUPPORT
NEW LONDON RECREATION DEPARTMENT ATTN: JOSHUA POSEY, 111 UNION STREE NEW LONDON, CT 06320	06-6001880	115	22,500.	0.			PROGRAM SUPPORT
NORTH BAY VILLAGE ATTN: ANNABELLE RODRIGUEZ, 1666 KENNEDY CAUSEWAY ,SUITE 300 - NORTH BAY VILL	59-6000388	115	15,620.	0.			PROGRAM SUPPORT
NORTHEAST OPPORTUNITIES FOR WELLNESS, INC. - ATTN: TAYLER SHEA, P.O. BOX 206 - PUTNAM, CT 06260	90-0666653	501(C)(3)	35,155.	0.			PROGRAM SUPPORT
OKLAHOMA MONARCH SOCIETY P.O.BOX 54952 OKLAHOMA CITY, OK 73154	93-4955980	501(C)(3)	10,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PARKS FOUNDATION OF HIGHLAND PARK 636 RIDGE RD HIGHLAND PARK, IL 60035	35-2507421	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
PARTNERS FOR ACTIVE LIVING 226 S. SPRING ST SPARTANBURG, SC 29306	54-2111221	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
PERKIOMEN WATERSHED CONSERVANCY 1 SKIPPACK PIKE SCHWENKSVILLE, PA 19473	23-6420112	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
PHEASANTS FOREVER- PLATTE COUNTY (NE) CHAPTER #0898 - 3129 36TH STREET - COLUMBUS, NE 68601	41-1429149	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
PHILADELPHIA PARKS & RECREATION 1515 ARCH STREET, 10TH FLOOR, 1515 ARCH STREET, 10TH FLOOR - PHILADELPHIA, P	23-6003047	115	12,500.	0.			PROGRAM SUPPORT
POSITIVE COACHING ALLIANCE ATTN: JEN O 'BRIEN, 66 FRANKLIN STR OAKLAND, CA 94607	77-0485946	501(C)(3)	19,000.	0.			PROGRAM SUPPORT
RESILIENT CITIES AND COMMUNITIES 2730 EAST 31ST STREET MINNEAPOLIS, MN 55406	20-5001106	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
RIVERDALE PARK DISTRICT 14322 SOUTH IVANHOE DRIVE RIVERDALE, IL 60827	36-6001437	115	17,500.	0.			PROGRAM SUPPORT
ROTARY CLUB OF MIAMI PINECREST, INC - 6695 SW 133RD STREET - PINECREST, FL 33156	33-1667170	501(C)(3)	7,500.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUFFOLK PARKS AND RECREATION ATTN: SHANTA BYNUM, 134 SOUTH 6TH S SUFFOLK, VA 23434	54-6001636	115	20,547.	0.			PROGRAM SUPPORT
SUSTAINABLE SOLANO INC PO BOX 1215 BENICIA, CA 94510	05-0589694	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS - 801 N COUNTRY FAIR DR, STE D - CHAMPAIGN, IL 61821	37-6000511	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
THE LAKEWOOD FOUNDATION 12525 LAKE AVE. LAKEWOOD, OH 44107	31-1529669	501(C)(3)	17,500.	0.			PROGRAM SUPPORT
TIFFIN PARKS AND RECREATION ATTN:MASON CORRELL, 53 E MARKET STR TIFFIN, OH 44883	34-6401405	115	8,558.	0.			PROGRAM SUPPORT
TOWN OF LEXINGTON RECREATION AND COMMUNITY PROGRAMS - 39 MARRETT ROAD, 1625 MASSACHUSETTS AVENUE - LEXINGTON, MA 02421	04-6001200	115	17,500.	0.			PROGRAM SUPPORT
TOWN OF LONG LAKE 1130 DEERLAND RD, PO BOX 307, LONG LAKE, NY 12847	14-6002284	115	18,893.	0.			PROGRAM SUPPORT
TOWN OF WARREN WARREN YOUTH MENTOR PROGRAM PARKS & RECREATION DEPARTMENT, 790 MAIN STREET -	05-6000560	115	47,362.	0.			PROGRAM SUPPORT
TOWNSHIP OF WILLINGBORO RECREATION AND PARKS DEPARTMENT - ATTN: KENDALL BRUNSON, 429 JOHN F. KENNEDY WAY - WILLINGBORO, NJ	21-6007381	115	20,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TUALATIN HILLS PARK & RECREATION DISTRICT - ATTN: KAROL JOHNSTON, 15707 SW WALKER RD. - BEAVERTON, OR 97006	93-6011018	115	41,568.	0.			PROGRAM SUPPORT
WATERWAYS PO BOX 4437 CHATTANOOGA, TN 37405	20-1065856	501(C)(3)	7,500.	0.			PROGRAM SUPPORT
WESTERN WELLNESS FOUNDATION ATTN: ANGIE RABBITT, PO BOX 542 DICKINSON, ND 58602	45-0442812	501(C)(3)	32,068.	0.			PROGRAM SUPPORT

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

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

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

**PART I, LINE 2:**

THE ASSOCIATION'S PROGRAM AND FINANCE STAFF EXERCISES REGULAR REVIEW OF GRANTEE PROGRESS ON A MID-YEAR, ANNUAL, AND END-OF-GRANT BASIS TO ENSURE GRANTEE COMPLIANCE WITH GRANT REQUIREMENTS AND TO PROVIDE ASSESSMENT OF OBJECTIVES, PROGRESS, AND FINANCIAL STEWARDSHIP. THE ASSOCIATION'S STAFF ALSO CONDUCTS ANNUAL AUDITS OF SUB-GRANTEES SELECTED AT RANDOM TO ENSURE ALL EXPENDITURES ARE SUBSTANTIATED AND IN ACCORDANCE WITH THE GRANT AGREEMENTS.

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization **NATIONAL RECREATION AND PARK ASSOCIATION** Employer identification number **13-5563001**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the 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.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>	X	
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) (Rev. 12-2024)

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KRISTINE STRATTON PRESIDENT & CEO	(i)	397,231.	1,000.	0.	67,400.	9,937.	475,568.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CANDICE CARNAGE - CHIEF FINANCIAL AND OPERATING OFFICER	(i)	224,476.	1,000.	0.	58,014.	9,900.	293,390.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CLARISSA GARCIA - CHIEF COMMUNICATIONS & ENGAGEMENT OFFICER	(i)	206,700.	1,000.	0.	55,424.	451.	263,575.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) AUTUMN SAXTON CHIEF EDUCATION AND EQUITY OFFICER	(i)	185,077.	1,000.	0.	42,790.	19,631.	248,498.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KELLIE MAY CHIEF PARTNERSHIP OFFICER	(i)	190,876.	1,000.	0.	44,324.	954.	237,154.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JULIE BOLAND - VP, CREDENTIAL AND MEMBERSHIP OPERATIONS	(i)	163,957.	1,000.	0.	41,497.	9,771.	216,225.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) AMANDA HERSEY - SENIOR DIRECTOR OF CONFERENCES	(i)	135,102.	1,000.	0.	26,073.	29,566.	191,741.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JOHN MANCUSO SENIOR DIRECTOR, IT	(i)	144,174.	1,000.	0.	30,030.	9,721.	184,925.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) AJA JENKINS - SENIOR DIRECTOR OF PEOPLE AND CULTURE	(i)	137,224.	1,000.	0.	43,648.	2,451.	184,323.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

**PART I, LINE 3:**

THE LAST COMPENSATION STUDY WAS PERFORMED FEBRUARY 1, 2023.

**PART I, LINE 7:**

DURING THE FISCAL YEAR, AMANDA HERSEY, AJA JENKINS, JOHN MANCUSO, JULIE BOLAND, CLARISSA GARCIA, CANDICE CARNAGE, AUTUMN SAXTON, KELLIE MAY AND KRISTINE STRATTON EACH RECEIVED NON-FIXED DISCRETIONARY BONUSES OF \$1,000.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	Employer identification number <b>13-5563001</b>
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**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
FOR ALL PEOPLE.**

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
AND RECREATION PROFESSIONALS AS A CATALYST FOR OVERALL HEALTH AND  
WELL-BEING. NRPA'S NETWORK OF MORE THAN 60,000 PARK AND RECREATION  
PROFESSIONALS AND ADVOCATES REPRESENTS PUBLIC SPACES IN URBAN  
COMMUNITIES, RURAL SETTINGS AND EVERYTHING IN BETWEEN. NRPA CHAMPIONS  
AND SUPPORTS THE FIELD OF PARKS AND RECREATION THROUGH PROFESSIONAL  
DEVELOPMENT, ADVOCACY, GRANTS AND PROGRAMS, RESEARCH, PUBLICATIONS AND  
MORE.**

**FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:  
PROFESSIONALS WITH PEERS, CONTACTS FOR PURCHASING THE SUPPLIES AND  
MATERIALS NEEDED FOR THEIR AGENCIES, AND PROVIDES LEARNING  
OPPORTUNITIES THAT INSPIRE IDEAS AND CONCEPTS TO HELP PARK AND  
RECREATION PROFESSIONALS LEARN, GROW AND IMPROVE THE COMMUNITIES THEY  
SERVE.**

**FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:  
WITH THE GOALS AND VALUES OF THE ASSOCIATION. THE CAPRA ACCREDITATION  
STANDARDS ARE REVIEWED APPROXIMATELY EVERY 5 YEARS, AND THE  
ACCREDITATION PROGRAM IS UPDATED ACCORDINGLY. ACCREDITATION STANDARDS  
INCLUDE FOCUS AREAS SUCH AS AGENCY MISSION AND PURPOSE, COMMUNITY AND  
PARK PLANNING, HUMAN RESOURCES, FINANCIAL MANAGEMENT, RISK MANAGEMENT  
AND MORE.**

**PUBLICATIONS AND ADVERTISING - NRPA REACHES ITS MEMBERS THROUGH A  
VARIETY OF PUBLICATIONS, INCLUDING ITS AWARD-WINNING MAGAZINE, PARKS &  
RECREATION, WHICH IS READ BY APPROXIMATELY 207,000 PEOPLE ANNUALLY.  
NRPA ALSO WORKS WITH ADVERTISERS TO PROMOTE THEIR PRODUCTS TO MEMBERS  
VIA TOOLS SUCH AS PRINT ADS IN NRPA'S MAGAZINE, DIGITAL ADS ON THE  
WEBSITE, AND DIGITAL ADS INCLUDED IN EMAIL MARKETING CONTENT.  
ADDITIONAL PUBLICATIONS INCLUDE; COMPREHENSIVE TOOLKITS, AN ANNUAL  
REPORT, RESEARCH AND EVALUATION REPORTS, EMAIL MARKETING  
COMMUNICATIONS, A DEDICATED BLOG, NRPA PODCAST, AND A SOCIAL MEDIA  
PRESENCE.**

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:  
MARKETING AND ENGAGEMENT - THE MARKETING AND ENGAGEMENT TEAM DRIVES THE  
ORGANIZATION'S OVERALL COMMUNICATION, MARKETING, AND ADVOCACY STRATEGY.  
OUR GOAL IS TO RECRUIT, CONNECT AND ENGAGE PARK AND RECREATION  
PROFESSIONALS TO ADVANCE OUR MISSION AND TO LEVERAGE OUR RESEARCH,  
PROGRAM AND COMMUNICATION RESOURCES TO ADVOCATE FOR DURABLE INVESTMENT  
IN PARK AND RECREATION SYSTEMS. THROUGH OUR ANNUAL PARK AND RECREATION  
MONTH CAMPAIGN, WE PROVIDE TOOLS, RESOURCES AND TEMPLATES AND DRIVE  
PUBLIC ENGAGEMENT IN OUR CORE MESSAGE THAT PARK AND RECREATION SYSTEMS  
ARE CRITICAL COMMUNITY INFRASTRUCTURE.  
EXPENSES \$ 2,125,651. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.**

**MEMBERSHIP DUES - NRPA HAS OVER 65,000 MEMBERS, INCLUDING PARK AND  
RECREATION PROFESSIONALS AND ADVOCATES. NRPA ALSO OFFERS EXCLUSIVE**

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization	Employer identification number
NATIONAL RECREATION AND PARK ASSOCIATION	13-5563001

MEMBER NETWORKS TO SUPPORT THEIR PROFESSIONAL NEEDS. THESE NETWORKS DELIVER ENHANCED OPPORTUNITIES FOR COLLABORATIVE EXCHANGES BETWEEN MEMBERS AND THE CHANCE TO PARTICIPATE IN MULTIPLE GROUPS ON A NATIONAL LEVEL, INCLUDING APPROXIMATELY 50 NETWORK MEETINGS A YEAR. THEY ALSO PROVIDE OPPORTUNITIES FOR MEMBERS TO ENGAGE IN LEADERSHIP ROLES AND GIVE BACK TO THE FIELD OF PARKS AND RECREATION. ANOTHER PROFESSIONAL ENGAGEMENT OPPORTUNITY IS THROUGH NRPA CONNECT, AN ONLINE PROFESSIONAL NETWORKING TOOL THAT ALLOWS PARK AND RECREATION PROFESSIONALS TO CONNECT ACROSS THE COUNTRY. MEMBERS RECEIVE INFORMATION, ASK INDUSTRY QUESTIONS, AND GET INSIGHT INTO TRENDS IN THE FIELD FROM THEIR PEERS AND SUBJECT MATTER EXPERTS. NRPA CONNECT HOLDS OVER 4,000 MEMBER-SHARED RESOURCES.

PUBLIC POLICY - NATIONAL RECREATION AND PARK ASSOCIATION HAS BEEN A RESOURCE FOR PARK AND RECREATION PROFESSIONALS TO SUPPORT BELONGING, WELL-BEING AND JOY IN THEIR OWN COMMUNITIES. WE KNOW WHEN PARK AND RECREATION AGENCIES ARE WELL-FUNDED AND ABLE TO PROVIDE HIGH-QUALITY SERVICES, EVERYONE BENEFITS. THROUGH OUR PUBLIC POLICY WORK, WE SEEK TO DRIVE DURABLE INVESTMENT IN PARKS AND RECREATION AS CRITICAL COMMUNITY INFRASTRUCTURE.

EXPENSES \$ 2,024,357. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

PROFESSIONAL DEVELOPMENT - PROFESSIONAL DEVELOPMENT - NRPA PROVIDES PARK AND RECREATION PROFESSIONALS WITH LEARNING OPPORTUNITIES THAT SUPPORT PROFESSIONAL DEVELOPMENT AND HELP THEIR PARK AND RECREATION DEPARTMENTS TO EFFECTIVELY MEET THE ESSENTIAL NEEDS OF THE COMMUNITIES THEY SERVE. WHAT'S MORE, NRPA CONSISTENTLY KEEPS THE FIELD UP TO DATE ON CONSERVATION AND RESILIENCY EFFORTS, HEALTH AND WELLNESS INITIATIVES, AS WELL AS ACHIEVEMENTS IN ADVANCING ACCESS TO PARKS AND RECREATION CENTERS FOR ALL.

RESEARCH AND LEARNING - NRPA IS AN ULTIMATE RESOURCE FOR BEST PRACTICES, CASE STUDIES, AND COMPREHENSIVE DATA THAT ARE NATIONAL STANDARDS FOR PARK AND RECREATION PROFESSIONALS AND THE WIDER COMMUNITIES THEY SUPPORT. OUR SERVICE AND PUBLICATION OFFERINGS INCLUDE EVALUATIONS OF DIRECT SERVICES AND PROGRAMS (INCLUDING BOTH CAPITAL AND OPERATIONAL INVESTMENTS BY PARK AND RECREATION AGENCIES), NATIONALLY REPRESENTATIVE SURVEYS OF PARK AGENCIES AND THE GENERAL PUBLIC WHO ENGAGES WITH PARKS AND RECREATION, WHITE PAPER REPORTS ON SPECIAL TOPICS (E.G., THE ECONOMIC IMPACT OF PARKS) OFTEN DONE IN PARTNERSHIP WITH LEADING SCHOLARS AND SUBJECT MATTER EXPERTS, PEER-REVIEWED ACADEMIC JOURNALS ON PARK AND RECREATION TOPICS MANAGED IN PARTNERSHIP WITH ROUTLEDGE TAYLOR FRANCIS GROUP, AND TRAINING AND TECHNICAL ASSISTANCE ON INDUSTRY-LEADING DATA, RESEARCH, AND EVALUATION PRACTICES. FOR EXAMPLE, NRPA PARK METRICS IS THE MOST COMPREHENSIVE SOURCE OF BENCHMARKS AND INSIGHTS FOR PARK AND RECREATION AGENCIES NATIONALLY SINCE ITS LAUNCH IN 2009, ALLOWING AGENCIES TO BUILD CUSTOM REPORTS AND COMPARE THEIR AGENCIES' CHARACTERISTICS TO OTHERS (E.G., NUMBERS OF RESIDENTS, ACREAGE OF PARKLAND, PROGRAMMATIC OFFERINGS, STAFF SIZE, REVENUE, AND MUCH MORE).

EXPENSES \$ 1,940,858. INCLUDING GRANTS OF \$ 0. REVENUE \$ 879,484.

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

THE ORGANIZATION HAS MEMBERS THAT ARE EITHER ADVOCATE OR PROFESSIONAL. THE MEMBERS HAVE NO RIGHTS TO SHARE IN THE PROFITS NOR DO THEY HAVE ANY ELECTORAL RIGHTS.

Name of the organization NATIONAL RECREATION AND PARK ASSOCIATION	Employer identification number 13-5563001
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## FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT OF THE FORM 990 IS REVIEWED IN DETAIL BY THE BOARD OF DIRECTORS AND THE CHIEF FINANCIAL OFFICER AT THE FALL BOARD MEETING. PRIOR TO FILING, A FINAL VERSION OF THE FORM 990 IS PROVIDED TO ALL MEMBERS OF THE BOARD.

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

BOARD MEMBERS ARE ASKED TO REVIEW AND SIGN THE CONFLICT OF INTEREST POLICY ANNUALLY. THE CONFLICT OF INTEREST POLICY COVERS ALL DIRECTORS AND OFFICERS OF NRPA. THE NRPA BOARD OF DIRECTORS DELEGATES THE AUTHORITY TO THE NRPA FINANCE COMMITTEE TO MAKE DETERMINATIONS UNDER THIS POLICY AND TO ADMINISTER SANCTIONS INCLUDING WARNING, REPRIMAND, CENSURE, AND EXPULSION. THE FINANCE COMMITTEE SHALL ADVISE THE BOARD OF DIRECTORS OF ANY ACTIONS TAKEN. IN THE EVENT A MEMBER OF THE FINANCE COMMITTEE IS CHARGED WITH A VIOLATION OF THIS POLICY, THAT MEMBER SHALL RECUSE HIM OR HERSELF FROM ANY FINANCE COMMITTEE DELIBERATIONS ON THE MATTER.

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

COMPENSATION FOR ALL NRPA STAFF PERSONS, WITH THE EXCEPTION OF THE CHIEF EXECUTIVE OFFICER, IS DETERMINED USING THE PROCESS OUTLINED IN THE COMPENSATION POLICY, WHICH INCLUDES OUTSIDE COMPARATIVE DATA, INTERNAL EQUITY ANALYSIS, AND RECOMMENDATIONS FROM HUMAN RESOURCES AND IS AT THE SOLE DISCRETION OF THE CEO AS DICTATED IN THE NRPA BYLAWS AS "CHIEF OF STAFF." THE CHIEF EXECUTIVE OFFICER'S COMPENSATION AS PER NRPA BYLAWS IS AT THE DISCRETION OF THE CHAIR OF THE BOARD OF DIRECTORS (A NON-STAFF ELECTED POSITION TO WHOM THE CEO REPORTS AND HAS NO CONFLICT OF INTEREST) AND INCLUDES THE FOLLOWING PROCEDURES IN DETERMINING THE INITIAL COMPENSATION.

1. REVIEW AND COLLABORATION WITH THE EXECUTIVE COMMITTEE AND THE SEARCH COMMITTEE WHICH EXCLUDES PERSONS WITH A CONFLICT OF INTEREST.

2. USE OF DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS PROVIDED BY HUMAN RESOURCES.

3. CONTEMPORANEOUS DOCUMENTATION AND RECORD-KEEPING WITH RESPECT TO DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION MAINTAINED BY THE SEARCH COMMITTEE DURING THE PROCESS AND BY NRPA HUMAN RESOURCES AFTER THE PROCESS AND DETERMINATION IS COMPLETED, IN COMPLIANCE WITH RECORD RETENTION REGULATIONS REGARDING PAYROLL RECORDS.

4. SEARCH COMMITTEE ONLY APPLIES WHEN HIRING THE CEO. THE CHAIR IS RESPONSIBLE FOR DOING THE ANNUAL PERFORMANCE REVIEW OF THE CEO. THE CHAIR GETS INPUT AND FEEDBACK FROM THE ENTIRE BOARD AND THEN REVIEWS THE INFORMATION AND RECOMMENDATIONS WITH THE EXECUTIVE COMMITTEE. THE REVIEW AND COMPENSATION IS PRESENTED TO THE FULL BOARD. NRPA DID USE AN INDEPENDENT OUTSIDE COMPENSATION CONSULTANT THAT LOOKED AT SIMILAR-SIZED ORGANIZATIONS, TYPE, LOCATION, ETC. THE SALARY WAS BASED ON THE COMPARABLE DATA. ONGOING COMPENSATION ADJUSTMENTS FOR A SITTING CHIEF EXECUTIVE OFFICER ARE SUBJECT TO PARAMETERS SET IN THE CEO'S INITIAL EMPLOYMENT CONTRACT (TYPICALLY A 3-YEAR CONTRACT), AND AS PER NRPA BYLAWS IS ALSO AT THE DISCRETION OF THE CHAIR OF THE BOARD OF DIRECTORS (A NON-STAFF ELECTED POSITION TO WHOM THE CEO REPORTS AND HAS NO CONFLICT OF INTEREST) AND INCLUDES THE FOLLOWING PROCEDURES IN DETERMINING ANY ANNUAL COMPENSATION ADJUSTMENT:

1. REVIEW AND COLLABORATION WITH THE EXECUTIVE COMMITTEE WHICH EXCLUDES

Name of the organization NATIONAL RECREATION AND PARK ASSOCIATION	Employer identification number 13-5563001
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PERSONS WITH A CONFLICT OF INTEREST;

2. USE OF DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS PROVIDED BY HUMAN RESOURCES;

3. DOCUMENTATION AND RECORD-KEEPING WITH RESPECT TO DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION MAINTAINED BY NRPA HUMAN RESOURCES AFTER THE PROCESS AND DETERMINATION IS COMPLETED, IN COMPLIANCE WITH RECORD RETENTION REGULATIONS REGARDING PAYROLL RECORDS. NRPA'S COMPENSATION POLICY WAS PUBLISHED ON FEBRUARY 1, 2001, AND UPDATED JULY 1, 2016. ALL NON-CEO STAFF HAVE BEEN HIRED USING THE PROCESS ESTABLISHED IN THE COMPENSATION POLICY.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: AL, AK, CA, CT, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OK, OR, PA, RI, SC, TN, VA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:  
THE ASSOCIATION BELIEVES ITS ORGANIZING DOCUMENTS, INCLUDING THE CONFLICT OF INTEREST POLICY, ARE PROPRIETARY IN NATURE AND THEREFORE THESE DOCUMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D). THE FEDERAL FORMS 990 AND 1023 ARE MADE AVAILABLE UPON REQUEST. THE ASSOCIATION ALSO PROVIDES SUMMARIZED FINANCIAL STATEMENTS IN ITS ANNUAL REPORT WHICH CAN BE DOWNLOADED FROM ITS WEBSITE.

FORM 990, PART IX, LINE 11G, OTHER FEES:

GRANT CONSULTING FEES:	
PROGRAM SERVICE EXPENSES	34,090.
MANAGEMENT AND GENERAL EXPENSES	7,801.
FUNDRAISING EXPENSES	746.
TOTAL EXPENSES	42,637.

PAYROLL PROCESSING FEES:

PROGRAM SERVICE EXPENSES	37,996.
MANAGEMENT AND GENERAL EXPENSES	8,695.
FUNDRAISING EXPENSES	832.
TOTAL EXPENSES	47,523.

OTHER CONSULTING FEES:

PROGRAM SERVICE EXPENSES	2,087,973.
MANAGEMENT AND GENERAL EXPENSES	122,886.
FUNDRAISING EXPENSES	32,111.
TOTAL EXPENSES	2,242,970.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	2,333,130.

FORM 990, PART XII, LINE 2C:  
THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **NATIONAL RECREATION AND PARK ASSOCIATION** Employer identification number **13-5563001**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NATIONAL RECREATION AND PARK FOUNDATION, INC. - 20-5202971, 22377 BELMONT RIDGE ROAD, ASHBURN, VA 20148	SUPPORTING ORGANIZATION OF NRPA	VIRGINIA	501(C)(3)	LINE 12A, I	NATIONAL RECREATION AND PARK ASSOCIATION	<input checked="" type="checkbox"/>	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**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?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			





Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year 27,806,818, D Employer identification number 13-5563001, E Group exemption number, F Check box if an amended return.

G Check organization type: X 501(c) corporation, 501(c) trust, 401(a) trust, Other trust, State college/university, 6417(d)(1)(A) Applicable entity

H Check if filing only to claim: Credit from Form 8941, Refund shown on Form 2439, Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No X

L The books are in care of CANDICE CARNAGE Telephone number 703-858-0784

Table for Part I: Total Unrelated Business Taxable Income. Rows 1-11 showing calculations from 1,465 to 418.

Table for Part II: Tax Computation. Rows 1-7 showing tax amounts from 88 to 88.

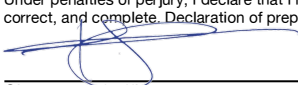
Table for Part III: Tax and Payments. Rows 1a-4 showing credits and tax amounts, ending with Total tax of 88.

<b>Part III Tax and Payments</b> (continued)			
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>	0.
<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>	
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>	
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>	
<b>j</b>	Other (see instructions) .....	<b>6j</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed <b>STATEMENT 5</b> .....	<b>9</b>	88.
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> <b>Refunded</b> .....	<b>11</b>	

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
<b>1</b>	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....		X
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		Available post-2017 NOL carryover
	541800		\$ 124,291.
			\$
			\$
			\$
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.				
		5/5/26	PRESIDENT AND CEO	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	AARON FOX	AARON FOX	04/21/26		P01365820
	Firm's name	Firm's address		Firm's EIN	Phone no.
CBIZ ADVISORS, LLC	WASHINGTON, DC 20036		88-1478669	(202) 227-4000	

FORM 990-T		LATE PAYMENT INTEREST				STATEMENT 1	
DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST	
TAX DUE	11/17/25	88.	88.	.0700	134	2.	
INTEREST RATE CHANGE	03/31/26	0.	90.	.0600	21		
DATE FILED	04/21/26		90.				
TOTAL LATE PAYMENT INTEREST						2.	

FORM 990-T		LATE PAYMENT PENALTY			STATEMENT 2	
DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY	
TAX DUE	11/17/25	88.	88.	6	3.	
DATE FILED	04/21/26		88.			
TOTAL LATE PAYMENT PENALTY					3.	

FORM 990-T		CONTRIBUTIONS		STATEMENT 3
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT		
CASH DONATIONS	N/A	1,616,132.		
TOTAL TO FORM 990-T, PART I, LINE 4				1,616,132.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 4

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT  
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS  
 FOR TAX YEAR 2019  
 FOR TAX YEAR 2020  
 FOR TAX YEAR 2021  
 FOR TAX YEAR 2022  
 FOR TAX YEAR 2023

TOTAL CARRYOVER		
TOTAL CURRENT YEAR 10% CONTRIBUTIONS	1,616,132	
TOTAL CONTRIBUTIONS AVAILABLE	1,616,132	
TAXABLE INCOME LIMITATION AS ADJUSTED	47	
EXCESS CONTRIBUTIONS	1,616,085	
EXCESS 100% CONTRIBUTIONS	0	
TOTAL EXCESS CONTRIBUTIONS	1,616,085	
ALLOWABLE CONTRIBUTIONS DEDUCTION		47
TOTAL CONTRIBUTION DEDUCTION		47

FORM 990-T

INTEREST AND PENALTIES

STATEMENT 5

TAX FROM FORM 990-T, PART IV	88.
LATE PAYMENT INTEREST	2.
LATE PAYMENT PENALTY	3.
TOTAL AMOUNT DUE	<u>93.</u>

**SCHEDULE A  
(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1  
OMB No. 1545-0047

**2024**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>NATIONAL RECREATION AND PARK ASSOCIATION</b>	<b>B</b> Employer identification number <b>13-5563001</b>
<b>C</b> Unrelated business activity code (see instructions) <b>541800</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **ADVERTISING**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales _____				
<b>b</b> Less returns and allowances _____ <b>c</b> Balance _____	<b>1c</b>			
<b>2</b> Cost of goods sold (Part III, line 8) .....	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions .....	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions .....	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) .....	<b>5</b>			
<b>6</b> Rent income (Part IV) .....	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Part V) .....	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI) .....	<b>8</b>			
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) .....	<b>9</b>			
<b>10</b> Exploited exempt activity income (Part VIII) .....	<b>10</b>	54,609.		54,609.
<b>11</b> Advertising income (Part IX) .....	<b>11</b>	849,148.	839,822.	9,326.
<b>12</b> Other income (see instructions; attach statement) .....	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12 .....	<b>13</b>	903,757.	839,822.	63,935.

**Part II Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X) .....				
<b>2</b> Salaries and wages .....				
<b>3</b> Repairs and maintenance .....				
<b>4</b> Bad debts .....				
<b>5</b> Interest (attach statement). See instructions .....				
<b>6</b> Taxes and licenses .....				
<b>7</b> Depreciation (attach Form 4562). See instructions .....	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return .....	<b>8a</b>			<b>8b</b>
<b>9</b> Depletion .....				
<b>10</b> Contributions to deferred compensation plans .....				
<b>11</b> Employee benefit programs .....				
<b>12</b> Excess exempt expenses (Part VIII) .....				54,609.
<b>13</b> Excess readership costs (Part IX) .....				
<b>14</b> Other deductions (attach statement) .....		SEE STATEMENT 6		2,000.
<b>15 Total deductions.</b> Add lines 1 through 14 .....				56,609.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....	<b>16</b>			7,326.
<b>17</b> Deduction for net operating loss. See instructions .....	<b>17</b>	STMT 7 STMT 9		5,861.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16 .....	<b>18</b>			1,465.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

**Part III Cost of Goods Sold** Enter method of inventory valuation

1 Inventory at beginning of year .....	1	
2 Purchases .....	2	
3 Cost of labor .....	3	
4 Additional section 263A costs (attach statement) .....	4	
5 Other costs (attach statement) .....	5	
6 <b>Total.</b> Add lines 1 through 5 .....	6	
7 Inventory at end of year .....	7	
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.  
 A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....				0.
4 Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5 <b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.  
 A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....				
b Other deductions (attach statement) .....				
c Total deductions (add lines 3a and 3b, columns A through D) .....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6 Divide line 4 by line 5 .....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9 Allocable deductions. Multiply line 3c by line 6 .....				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11 <b>Total dividends-received deductions</b> included in line 10 .....				0.

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number		Exempt Controlled Organizations		
				3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)		9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>				0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: <u>WEBSITE BANNE</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	54,609.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	0.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	54,609.
5	Gross income from activity that is not unrelated business income	5	0.
6	Expenses attributable to income entered on line 5	6	654,289.
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	54,609.

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A  **PARKS & RECREATION MAGAZINE**

B

C

D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income	849,148.			
a Add columns A through D. Enter here and on Part I, line 11, column (A)				849,148.

3 Direct advertising costs by periodical	839,822.			
a Add columns A through D. Enter here and on Part I, line 11, column (B)				839,822.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8	9,326.			
5 Readership costs	97,696.			
6 Circulation income	102,428.			
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1			0.

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 6
DESCRIPTION		AMOUNT
TAX PREP FEES		2,000.
TOTAL TO SCHEDULE A, PART II, LINE 14		2,000.

FORM 990-T (A)	POST 2017 NOL SCHEDULE	STATEMENT 7
PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
124,291.	5,861.	118,430.

990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION			STATEMENT 8
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/22	126,097.	1,806.	124,291.	124,291.
NOL CARRYOVER AVAILABLE THIS YEAR			124,291.	124,291.

SCH A (990-T)	SCHEDULE A NOL DETAIL	STATEMENT 9
TAXABLE INCOME FROM ALL ENTITIES		7,326.
THIS ENTITIES PORTION OF TAXABLE INCOME		7,326.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS		100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS		0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS		7,326.
80% INCOME LIMITATION		5,861.
POST-2017 AVAILABLE		124,291.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION		5,861.

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FORM 990-T (A)      PART VIII - EXPENSES NOT DIRECTLY CONNECTED      STATEMENT 10  
WITH PRODUCTION OF UNRELATED BUSINESS INCOME

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<u>DESCRIPTION</u>	<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>	<u>TOTAL</u>
WEBSITE EXPENSES		654,289.	
- SUBTOTAL -	1		654,289.
TOTAL OF FORM 990-T, SCHEDULE A, PART VIII, COLUMN 6			654,289.

# Alternative Minimum Tax-Corporations

# 2024

Attach to your tax return.

Go to [www.irs.gov/Form4626](http://www.irs.gov/Form4626) for instructions and the latest information.

Name of corporation

Employer identification number (EIN)

**NATIONAL RECREATION AND PARK ASSOCIATION**

**13-5563001**

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52?  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)?  Yes  No  
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

**Part I Applicable Corporation Determination** (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended 06/30/2024	(b) Second Preceding Year Ended 06/30/2023	(c) Third Preceding Year Ended 06/30/2022
<b>1</b> Net income or loss per applicable financial statement(s) (AFS) (see inst):			
<b>a</b> Consolidated net income or loss per the AFS of the corporation	2,228,940.	207,312.	-4,789,245.
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss)			
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)			
<b>d</b> Adjustment for certain consolidating entries (see instructions)			
<b>e</b> Specified additional net income or loss item B. Reserved for future use			
<b>f</b> AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	2,228,940.	207,312.	-4,789,245.
<b>2</b> Adjustments (see instructions):			
<b>a</b> Financial statements covering different tax years			
<b>b</b> Corporations that are not included on the taxpayer's consolidated return			
<b>c</b> Aggregate pro-rata share of adjusted net income from controlled foreign corporations (CFCs) for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions for special rules if completing this form for an FPMG)			
<b>d</b> Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)			
<b>e</b> Certain taxes			
<b>f</b> Patronage dividends and per-unit retain allocations (cooperatives only)			
<b>g</b> Alaska native corporations			
<b>h</b> Certain credits			
<b>i</b> Mortgage servicing income			
<b>j</b> Tax-exempt entities (organizations subject to tax under section 511)	-2,227,475.	-207,312.	4,788,793.
<b>k</b> Depreciation			
<b>l</b> Qualified wireless spectrum			
<b>m</b> Covered transactions			
<b>n</b> Adjustments related to bankruptcy and insolvency			
<b>o</b> Certain insurance company adjustments			
<b>p</b> Adjustment P - Reserved for future use			
<b>q</b> Adjustment Q - Reserved for future use			
<b>r</b> Adjustment R - Reserved for future use			
<b>s</b> Adjustment S - Reserved for future use			
<b>z</b> Other			
<b>3</b> Specified adjustment. Reserved for future use			
<b>4</b> Total adjustments. Combine lines 2a through 2z	-2,227,475.	-207,312.	4,788,793.
<b>5</b> AFSI. Combine lines 1f and 4	1,465.		-452.
<b>6</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5			1,013.
<b>7</b> 3-year average annual AFSI (see instructions)			338.

**Part I** **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

- 8** Is line 7 more than \$1 billion?  
 **Yes.** Continue to line 9.  
 **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?  
 **Yes.** Continue to line 10.  
 **No.** Continue to Part II.

	<b>(a)</b> First Preceding Year Ended	<b>(b)</b> Second Preceding Year Ended	<b>(c)</b> Third Preceding Year Ended
<b>10</b> AFSI for purposes of the \$100 million test before adjustments:			
<b>a</b> AFSI from line 5 .....	<b>10a</b>		
<b>b</b> Aggregation differences (see instructions) .....	<b>10b</b>		
<b>c</b> Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b .....	<b>10c</b>		
<b>11</b> Adjustments:			
<b>a</b> Income not effectively connected to a U.S. trade or business .....	<b>11a</b>		
<b>b</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. If zero or less, enter -0- (attach Schedule A (Form 4626)) (see instructions) .....	<b>11b</b>		
<b>c</b> Reserved for future use - Other adjustments 1 .....	<b>11c</b>		
<b>d</b> Reserved for future use - Other adjustments 2 .....	<b>11d</b>		
<b>12</b> Total adjustments. Combine lines 11a and 11b .....	<b>12</b>		
<b>13</b> Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12 .....	<b>13</b>		
<b>14</b> AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13 .....			
<b>15</b> 3-year average annual AFSI for purposes of the \$100 million test .....			
<b>16</b> Is line 15 \$100 million or more? <input type="checkbox"/> <b>Yes.</b> Continue to Part II. <input type="checkbox"/> <b>No.</b> STOP here. Attach to your tax return.			

**Part II Corporate Alternative Minimum Tax (CAMT)**

<b>1</b> Net income or loss per AFS (see instructions):		
<b>a</b> Consolidated net income or loss per the AFS of the corporation	<b>1a</b>	0.
<b>b</b> Include AFS net income or loss of other includible entities (add net income and subtract net loss)	<b>1b</b>	
<b>c</b> Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	<b>1c</b>	
<b>d</b> Adjustment for certain consolidating entries (see instructions)	<b>1d</b>	
<b>e</b> Specified additional net income or loss item D. Reserved for future use	<b>1e</b>	
<b>f</b> AFS net income or loss before adjustments. Combine lines 1a through 1d	<b>1f</b>	
<b>2</b> Adjustments (see instructions):		
<b>a</b> Financial statements covering different tax years	<b>2a</b>	
<b>b</b> Reserved for future use - Adjustment 2b	<b>2b</b>	
<b>c</b> Corporations that are not included on the taxpayers - consolidated return (see instructions)	<b>2c</b>	
<b>d</b> The corporation's distributive share of adjusted financial statement income of partnerships	<b>2d</b>	
<b>e</b> Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3	<b>2e</b>	
<b>f</b> Amounts that are not effectively connected to a U.S. trade or business	<b>2f</b>	
<b>g</b> Certain taxes. Enter the amount from Part III, line 7	<b>2g</b>	
<b>h</b> Patronage dividends and per-unit retain allocations (cooperatives only)	<b>2h</b>	
<b>i</b> Alaska native corporations	<b>2i</b>	
<b>j</b> Certain credits	<b>2j</b>	
<b>k</b> Mortgage servicing income	<b>2k</b>	
<b>l</b> Covered benefit plans described in section 56A(c)(11)(B)	<b>2l</b>	
<b>m</b> Tax-exempt entities (organizations subject to tax under section 511)	<b>2m</b>	
<b>n</b> Depreciation	<b>2n</b>	
<b>o</b> Qualified wireless spectrum	<b>2o</b>	
<b>p</b> Covered transactions	<b>2p</b>	
<b>q</b> Adjustments related to bankruptcy and insolvency	<b>2q</b>	
<b>r</b> Certain insurance company adjustments	<b>2r</b>	
<b>s</b> AFSI adjustment S - Reserved for future use	<b>2s</b>	
<b>t</b> AFSI adjustment T - Reserved for future use	<b>2t</b>	
<b>u</b> AFSI adjustment U - Reserved for future use	<b>2u</b>	
<b>z</b> Other *	<b>2z</b>	
<b>3</b> Total adjustments. Combine lines 2a through 2z	<b>3</b>	
<b>4</b> AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	<b>4</b>	0.
<b>5</b> Financial statement net operating loss (FSNOL) (see instructions)	<b>5</b>	
<b>6</b> AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	<b>6</b>	
<b>7</b> Multiply line 6 by 15% (0.15)	<b>7</b>	
<b>8</b> Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	<b>8</b>	
<b>9</b> Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	<b>9</b>	
<b>10</b> Regular tax liability (see instructions)	<b>10</b>	
<b>11</b> Base erosion minimum tax (see instructions)	<b>11</b>	
<b>12</b> Combine lines 10 and 11	<b>12</b>	
<b>13</b> Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	<b>13</b>	

**Part III Adjustment for Certain Taxes Under Section 56A(c)(5)**

<b>1</b> Current income tax provision - Foreign	<b>1</b>	
<b>2</b> Current income tax provision - Federal	<b>2</b>	
<b>3</b> Deferred income tax provision - Foreign	<b>3</b>	
<b>4</b> Deferred income tax provision - Federal	<b>4</b>	
<b>5</b> Income taxes included in equity method investment income	<b>5</b>	
<b>6a</b> Adjustment A - Reserved for future use	<b>6a</b>	
<b>b</b> Adjustment B - Reserved for future use	<b>6b</b>	
<b>c</b> Adjustment C - Reserved for future use	<b>6c</b>	
<b>d</b> Adjustment D - Reserved for future use	<b>6d</b>	
<b>e</b> Adjustment E - Reserved for future use	<b>6e</b>	
<b>f</b> Adjustment F - Reserved for future use	<b>6f</b>	
<b>g</b> Adjustment G - Reserved for future use	<b>6g</b>	
<b>h</b> Adjustment H - Reserved for future use	<b>6h</b>	
<b>z</b> Income taxes in other places	<b>6z</b>	
<b>7</b> Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	<b>7</b>	

**Part IV Corporate Alternative Minimum Tax - Foreign Tax Credit**

**Section I - CAMT Foreign Tax Credit**

<b>1</b>	Domestic corporation CAMT foreign income taxes:			
<b>a</b>	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j) .....	<b>1a</b>		
<b>b</b>	Adjustment .....	<b>1b</b>		
<b>c</b>	Adjustment .....	<b>1c</b>		
<b>d</b>	Adjustment .....	<b>1d</b>		
<b>e</b>	Adjustment .....	<b>1e</b>		
<b>f</b>	Adjustment .....	<b>1f</b>		
<b>g</b>	Adjustment .....	<b>1g</b>		
<b>2</b>	Total domestic corporation CAMT foreign income taxes. Combine lines 1a through 1g.....			<b>2</b>
<b>3</b>	Allowable CFC CAMT foreign income taxes:			
<b>a</b>	Pro-rata share of CFC CAMT foreign income taxes from Part IV, Section II, line 11, column (n) .....	<b>3a</b>		
<b>b</b>	Other .....	<b>3b</b>		
<b>c</b>	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii)) .....	<b>3c</b>		
<b>d</b>	Total CFC CAMT foreign income taxes. Add lines 3a, 3b, and 3c .....			<b>3d</b>
<b>e</b>	Percentage specified in section 55(b)(2)(A)(i) .....	<b>3e</b>	15%	
<b>f</b>	Aggregate pro-rata share of adjusted net income from CFCs for which the corporation is a U.S. shareholder. Enter the amount from Part VI, Section II, line 3 (see instructions) .....	<b>3f</b>		
<b>g</b>	CFC CAMT FTC limitation (multiply line 3e by line 3f) .....			<b>3g</b>
<b>h</b>	Allowable CFC CAMT foreign income taxes (lesser of line 3d or line 3g) .....			<b>3h</b>
<b>4</b>	CAMT FTC Line 4 - Reserved for future use .....			<b>4</b>
<b>5</b>	CAMT FTC Line 5 - Reserved for future use .....			<b>5</b>
<b>6</b>	Total CAMT foreign income taxes. Combine lines 2 and 3h. Enter this amount on Part II, line 8.....			<b>6</b>