Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10-01-2023 , and ending 09-30-2024

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

C Name of organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 509 CAPITOL COURT NE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20002

D Employer identification number
74-1162773

E Telephone number
(202) 547-6223

G Gross receipts $ 25,091,215

F Name and address of principal officer:
KIM LAFLEUR
509 CAPITOL COURT NE
WASHINGTON,DC 20002

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: WWW.NACDNET.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1953

M State of legal domicile: WI

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE GOALS OF THE ORGANIZATION ARE TO: 1) REPRESENT DISTRICTS AS THEIR NATIONAL VOICE ON CONSERVATION ISSUES; 2) PROVIDE USEFUL INFORMATION TO CONSERVATION DISTRICTS AND THEIR STATE ASSOCIATIONS; 3) BUILD PARTNERSHIPS WITH FEDERAL AND STATE AGENCIES AND OTHER ORGANIZATIONS IN ORDER TO CARRY OUT DISTRICT PRIORITIES AND PROGRAMS; 4) ANALYZE PROGRAMS AND POLICY ISSUES THAT HAVE AN IMPACT ON LOCAL DISTRICTS; 5) OFFER NEEDED AND COST-EFFECTIVE SERVICES TO DISTRICTS.

Activities & Governance

2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	**3**	106
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	106
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	32
6	Total number of volunteers (estimate if necessary)	**6**	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	19,019,908	24,124,917
9	Program service revenue (Part VIII, line 2g)	741,180	602,160
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	18,562	24,212
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	262,883	310,568
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,042,533	25,061,857

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	13,807,585	17,960,984
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,978,862	3,444,268
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,120,643	3,693,004
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	19,907,090	25,098,256
19	Revenue less expenses. Subtract line 18 from line 12	135,443	-36,399

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	5,286,983	7,256,773
21	Total liabilities (Part X, line 26)	2,971,541	4,729,185
22	Net assets or fund balances. Subtract line 21 from line 20	2,315,442	2,527,588

Part II Signature Block

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

Sign Here

Signature of officer — Date: 2025-08-15
JEREMY PETERS CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2025-08-14		P01712644

Firm's name CALIBRE CPA GROUP PLLC — Firm's EIN 47-0900880

Firm's address 7501 WISCONSIN AVENUE SUITE 1200 WEST BETHESDA, MD 20814 — Phone no. (202) 331-9880

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE OTHE GOALS OF THE ORGANIZATION ARE TO: 1) REPRESENT DISTRICTS AS THEIR NATIONAL VOICE ON CONSERVATION ISSUES; 2) PROVIDE USEFUL INFORMATION TO CONSERVATION DISTRICTS AND THEIR STATE ASSOCIATIONS; 3) BUILD PARTNERSHIPS WITH FEDERAL AND STATE AGENCIES AND OTHER ORGANIZATIONS IN ORDER TO CARRY OUT DISTRICT PRIORITIES AND PROGRAMS; 4) ANALYZE PROGRAMS AND POLICY ISSUES THAT HAVE AN IMPACT ON LOCAL DISTRICTS; 5) OFFER NEEDED AND COST-EFFECTIVE SERVICES TO DISTRICTS.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 23,594,971 including grants of $ 17,943,484) (Revenue $ 320,487)

SPECIAL PROJECTS - INCLUDED PURSUING RESEARCH, DEVELOPING AND PRODUCING PUBLICATIONS THAT ADDRESS NATURAL RESOURCE CONSERVATION AND RELATED ISSUES, ASSISTING STATE ASSOCIATIONS IN SECURING FINANCIAL AND TECHNICAL ASSISTANCE IN IMPLEMENTING LANDSCAPE SCALE PROJECTS THAT ADDRESS NATURAL RESOURCE CONCERNS.

4b (Code:) (Expenses $ 491,982 including grants of $ 0) (Revenue $ 592,780)

MEETING - FACILITATED THE EXCHANGE OF INFORMATION BY PROVIDING A FORUM FOR CONSERVATION LEADERS TO LEARN ABOUT, DISCUSS, PARTICIPATE IN, AND INFLUENCE THE "POWER OF CONSERVATION".

4c (Code:) (Expenses $ 569,326 including grants of $ 17,500) (Revenue $ 0)

MEMBERSHIP SERVICES - PROVIDED INFORMATION ON CONSERVATION ISSUES FOR THE CONSERVATION DISTRICTS TO SHARE WITH THE PUBLIC.

(Code:) (Expenses $ 290,443 including grants of $) (Revenue $)

GOVERNMENT AFFAIRS - EDUCATE MEMBERS OF CONGRESS AND STAFF ABOUT KEY CONSERVATION ISSUES AND PRIORITIES AND HELP DEVELOP AND REVIEW LEGISLATION SUCH AS THE FARM BILL AND THE CLEAN WATER ACT.

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

OTHER PROGRAM SERVICE REVENUE INCLUDES REIMBURSEMENT INCOME.

4d Other program services (Describe in Schedule O.)

(Expenses $ 290,443 including grants of $) (Revenue $)

4e **Total program service expenses** 24,946,722

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	25		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	32		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			**4a**	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	Yes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**	
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			**13a**	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			**15**	No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			**16**	No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			**17**	

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	106		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	106		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed _____

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☑ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
JEREMY PETERS 509 CAPITOL COURT NE WASHINGTON, DC 20002 (202) 547-6223

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	**Institutional Trustee;**	Officer	Key employee	Highest compensated employee	Former			
(1) KIMBERLY LAFLEUR PRESIDENT	10.00	X		X				25,000	0	0
(2) GARY BLAIR FIRST VICE-PRESIDENT	2.00	X		X				0	0	0
(3) MARK MASTERS SECRETARY-TREASURER	2.00	X		X				0	0	0
(4) BILL SIMSHAUSER SECOND VICE-PRESIDENT	2.00	X		X				0	0	0
(5) FRANKLIN WILLIAMS EXECUTIVE BOARD	2.00	X						0	0	0
(6) RYAN BRITT EXECUTIVE BOARD	2.00	X						0	0	0
(7) CLIFF LANE EXECUTIVE BOARD	2.00	X						0	0	0
(8) KARL JENSEN EXECUTIVE BOARD	2.00	X						0	0	0
(9) MICHAEL AGUON EXECUTIVE BOARD	2.00	X						0	0	0
(10) JOHN MCALPINE EXECUTIVE BOARD	2.00	X						0	0	0
(11) JOSH SMITH EXECUTIVE BOARD	2.00	X						0	0	0
(12) CAROL KNIGHT BOARD MEMBER	2.00	X						0	0	0
(13) CHRIS LANGLEY ALTERNATE BOARD MEMBER	2.00	X						0	0	0
(14) CHRIS RAINWATER BOARD MEMBER	2.00	X						0	0	0
(15) MITCH MICHAUD ALTERNATE BOARD MEMBER	2.00	X						0	0	0
(16) MOLLY LAGAI BOARD MEMBER	2.00	X						0	0	0
(17) LAUPULE TILEI ALTERNATE BOARD MEMBER	2.00	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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TINA THOMPSON	2.00									
BOARD MEMBER		X						0	0	0
(19) FRANK KRENTZ	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(20) JERRY DON CLARK	2.00									
BOARD MEMBER		X						0	0	0
(21) PEYTON DANIEL III	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(22) RICK GOMEZ	2.00									
BOARD MEMBER		X						0	0	0
(23) DON BUTZ	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(24) GLENN MANGLONA	2.00									
BOARD MEMBER		X						0	0	0
(25) DANA CALVO	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(26) BOB WARNER	2.00									
BOARD MEMBER		X						0	0	0
(27) GARY THRASH	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(28) DENISE SAVAGEAU	2.00									
BOARD MEMBER		X						0	0	0
(29) CHERYL CAPPIALI	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(30) GWEN FIERCE	2.00									
BOARD MEMBER		X						0	0	0
(31) JOEL WHARTON	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(32) BURLIN FINDLEY	2.00									
BOARD MEMBER		X						0	0	0
(33) ANDREW JACKSON	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(34) DAN BENNETT	2.00									
BOARD MEMBER		X						0	0	0
(35) JAKE FORD	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(36) GLENN TAKAI	2.00									
BOARD MEMBER		X						0	0	0
(37) JOSEPH SANTOS	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(38) BRENDA IOKEPA-MOSES	2.00									
BOARD MEMBER		X						0	0	0
(39) PUAOMAONA STIBBARD	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(40) RICHARD KUNAU	2.00									
BOARD MEMBER		X						0	0	0
(41) STEVE BECKER	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(42) THOMAS BEYERS	2.00									
BOARD MEMBER		X						0	0	0
(43) DALE SHUMAKER	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(44) ETHAN TRUAX	2.00									
BOARD MEMBER		X						0	0	0
(45) ROGER WENDING	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(46) JERI THORNSBERRY	2.00									
BOARD MEMBER		X						0	0	0
(47) DON ELSBERND	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(48) BEVIN LAW	2.00									
BOARD MEMBER		X						0	0	0
(49) ALLEN ROTH	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(50) DAVID KOWLETT	2.00									
BOARD MEMBER		X						0	0	0
(51) TED JESSUP	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(52) JASON NULOE	2.00									
BOARD MEMBER		X						0	0	0
(53) BENSON LANGLINAIS	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(54) CAROL WEYMOUTH	2.00									
BOARD MEMBER		X						0	0	0
(55) ANDREW REED	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(56) BRUCE YERXES	2.00									
BOARD MEMBER		X						0	0	0
(57) JOHN SWAINE III	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(58) CAROLYN SHORES NESS	2.00									
BOARD MEMBER		X						0	0	0
(59) DON BADEAU	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(60) GERALD MILLER	2.00									
BOARD MEMBER		X						0	0	0
(61) STEVEN LAW	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(62) RANDY SMITH	2.00									
BOARD MEMBER		X						0	0	0
(63) LAURA ZANMILLER	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(64) PETE HUNTER	2.00									
BOARD MEMBER		X						0	0	0
(65) ANITA COWAN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(66) RON WILLIS	2.00									
BOARD MEMBER		X						0	0	0
(67) DAVID HUTSELL	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(68) KARL CHRISTIANS	2.00									
BOARD MEMBER		X						0	0	0
(69) DEAN ROGGE	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(70) ORVAL GJOSTAD	2.00									
BOARD MEMBER		X						0	0	0
(71) JIM ESCHLIMAN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(72) JAKE TIBBITTS	2.00									
BOARD MEMBER		X						0	0	0
(73) MARK DAMRON	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(74) DORN COX	2.00									
BOARD MEMBER		X						0	0	0
(75) JAMIE IRVING	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(76) RAYMOND CYWINSKI	2.00									
BOARD MEMBER		X						0	0	0
(77) GINA BERG	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(78) KANDY HUTCHINS	2.00									
BOARD MEMBER		X						0	0	0
(79) LISA RUNYAN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(80) SAM CASELLA	2.00									
BOARD MEMBER		X						0	0	0
(81) ROB CARPENTER	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(82) MILES PAYNE	2.00									
BOARD MEMBER		X						0	0	0
(83) CRAIG MYERS	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(84) KEITH BARTHOLOMAY	2.00									
BOARD MEMBER		X						0	0	0
(85) STEVE GILJE	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(86) KRIS SWARTZ	2.00									
BOARD MEMBER		X						0	0	0
(87) MATT PEART	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(88) JOE CAUGHLIN	2.00									
BOARD MEMBER		X						0	0	0
(89) PHIL CAMPBELL	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(90) TERRI PREEG RIGGSBY	2.00									
BOARD MEMBER		X						0	0	0
(91) JAN-LEE-WEINBERG	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(92) RONALD ROHALL	2.00									
BOARD MEMBER		X						0	0	0
(93) KELLY STAGEN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(94) JOEL VEGA	2.00									
BOARD MEMBER		X						0	0	0
(95) PETER VIVONI	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(96) CASSIUS SPEARS	2.00									
BOARD MEMBER		X						0	0	0
(97) KENNY MILLIS	2.00									
BOARD MEMBER		X						0	0	0
(98) MICHAEL STEWART	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(99) FRANNY FRITZ	2.00									
BOARD MEMBER		X						0	0	0
(100) TREVOR WILLIAMS	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(101) ROY GILLIS	2.00									
BOARD MEMBER		X						0	0	0
(102) JIM BLEDSOE	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(103) RICK SCHELLING	2.00									
BOARD MEMBER		X						0	0	0
(104) KENT BATMAN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(105) CARLOS TESTOR	2.00									
BOARD MEMBER		X						0	0	0
(106) MICHAEL LARSON	2.00									
BOARD MEMBER		X						0	0	0
(107) STUART BOWLER	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(108) LINDA CORSE	2.00									
BOARD MEMBER		X						0	0	0
(109) RICK HOPKINS	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(110) STEVEN MEEKS	2.00									
BOARD MEMBER		X						0	0	0
(111) SCOTT CAMERON	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(112) DOUG RUSHTON	2.00									
BOARD MEMBER		X						0	0	0
(113) WADE TROUTMAN	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(114) WAYNE MCKEEVER	2.00									
BOARD MEMBER		X						0	0	0
(115) DONNIE TENNEY	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(116) MONTE OSTERMAN	2.00									
BOARD MEMBER		X						0	0	0
(117) BOB MICHEL	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(118) RYAN FELDGROVE	2.00									
BOARD MEMBER		X						0	0	0
(119) TODD HEWARD	2.00									
ALTERNATE BOARD MEMBER		X						0	0	0
(120) JEREMY PETERS	40.00									
CEO/ALTERNATE BOARD MEMBER		X						273,613	0	24,998
(121) MICHAEL CROWDER	2.00									
IMMEDIATE PAST PRESIDENT		X						0	0	0
(122) RICHARD L DUESTERHAUS	40.00									
SENIOR ADVISOR				X				102,854	0	4,953
(123) JENNIFER NELLIGAN	40.00									
CHIEF PROGRAM OFFICER					X			172,777	0	10,428
(124) KARLA MALDONADO-MITCHELL	40.00									
CHIEF OPERATING OFFICER					X			162,730	0	17,108
(125) ANGEL REVERS	40.00									
DIRECTOR OF MEMBERSHIP					X			108,371	0	14,816
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A . .										
d Total (add lines 1b and 1c)								845,345	0	72,303

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 5

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ASPIRING UNIVERSE CORPORATION 60 HAZELWOOD DR CHAMPAIGN, IL 61820	CONSULTING	508,157
BLACKWOODS GROUP LLC 8211 CARAWAY STREET CABIN JOHN, MD 20818	CONSULTING	137,200
NINE B GROUP INC 300 NEW JERSEY AVE NW SUITE 900 WASHINGTON, DC 20001	CONSULTING	120,000
PONO COMMUNICATIONS LLC 530 HIILEI PLACE WAILUKU, HI 96793	CONSULTING	111,726

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 4

Part VIII Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts				
1a Federated campaigns . .	1a			
b Membership dues . .	1b	985,752		
c Fundraising events . .	1c	107,450		
d Related organizations	1d			
e Government grants (contributions)	1e	22,887,706		
f All other contributions, gifts, grants, and similar amounts not included above	1f	144,009		
g Noncash contributions included in lines 1a - 1f:$	1g	107,450		
h **Total.** Add lines 1a-1f		24,124,917		
Program Service Revenue	Business Code			
2a MEETINGS	900099	592,780	592,780	
b FRIENDS OF NACD	900099	9,380	9,380	
c				
d				
e				
f All other program service revenue.				
g **Total.** Add lines 2a–2f.	602,160			
Other Revenue				
3 Investment income (including dividends, interest, and other similar amounts)	24,212			24,212
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
	(i) Real	(ii) Personal		
6a Gross rents 6a				
b Less: rental expenses 6b				
c Rental income or (loss) 6c				
d Net rental income or (loss)				
	(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory 7a				
b Less: cost or other basis and sales expenses 7b				
c Gain or (loss) 7c				
d Net gain or (loss)				
8a Gross income from fundraising events (not including $ 107,450 of contributions reported on line 1c). See Part IV, line 18 . . . . 8a	950			
b Less: direct expenses 8b	1,489			
c Net income or (loss) from fundraising events . .	-539			-539
9a Gross income from gaming activities. See Part IV, line 19 . . . 9a				
b Less: direct expenses 9b				
c Net income or (loss) from gaming activities . .				
10a Gross sales of inventory, less returns and allowances . . 10a	32,982			
b Less: cost of goods sold . . 10b	27,869			
c Net income or (loss) from sales of inventory . .	5,113	5,113		
	Business Code			
11a RETURNED GRANT FUNDS	900099	305,994	305,994	
b				
OtherRevenueMiscAmt c				
d All other revenue				
e **Total.** Add lines 11a–11d		305,994		
12 **Total revenue.** See instructions		25,061,857	913,267	0 23,673

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	17,960,984	17,960,984		
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	341,128	339,793	1,335	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,119,767	2,118,502	1,265	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	102,505	102,433	72	
9 Other employee benefits	668,633	668,167	466	
10 Payroll taxes	212,235	212,108	127	
11 Fees for services (non-employees):				
a Management				
b Legal	3,505	3,344	161	
c Accounting	26,500	25,286	1,214	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,529,976	1,459,898	70,078	
12 Advertising and promotion	22,065	22,065		
13 Office expenses	327,059	306,120	20,939	
14 Information technology	75,196	73,945	1,251	
15 Royalties				
16 Occupancy	31,649	31,075	574	
17 Travel	690,847	689,401	1,446	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	839,805	839,805		
20 Interest	1,580		1,580	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,038	17,709	329	
23 Insurance	31,092	30,530	562	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TAXES	43,209		43,209	
b SUBSCRIPTIONS AND DUES	41,394	34,468	6,926	
c COMMUNICATIONS	11,089	11,089		
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	25,098,256	24,946,722	151,534	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		2,292,352	1	2,852,949
	2	Savings and temporary cash investments		69,839	2	69,846
	3	Pledges and grants receivable, net		1,843,880	3	2,922,372
	4	Accounts receivable, net		6,343	4	57,725
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		35,000	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,200,990			
	b	Less: accumulated depreciation	10b 980,885	228,543	10c	220,105
	11	Investments—publicly traded securities		811,026	11	1,133,776
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		5,286,983	16	7,256,773
Liabilities	17	Accounts payable and accrued expenses		789,360	17	3,305,791
	18	Grants payable			18	
	19	Deferred revenue		2,182,181	19	1,423,394
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		2,971,541	26	4,729,185
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,353,653	27	1,596,718
	28	Net assets with donor restrictions		961,789	28	930,870
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		2,315,442	32	2,527,588
	33	Total liabilities and net assets/fund balances		5,286,983	33	7,256,773

Part XI Reconcilliation 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	25,061,857
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,098,256
3	Revenue less expenses. Subtract line 2 from line 1	3	-36,399
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,315,442
5	Net unrealized gains (losses) on investments	5	248,545
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	2,527,588

Part XII Financial Statements and Reporting

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

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

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations . . . . . .

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	13,880,418	16,594,381	18,839,904	19,019,908	24,124,917	92,459,528
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3	13,880,418	16,594,381	18,839,904	19,019,908	24,124,917	92,459,528
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						
6 **Public support.** Subtract line 5 from line 4.						92,459,528

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. .	13,880,418	16,594,381	18,839,904	19,019,908	24,124,917	92,459,528
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	20,817	17,536	14,551	18,562	24,212	95,678
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						92,555,206

12	Gross receipts from related activities, etc. (see instructions)	12	2,392,144

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	99.900 %
15	Public support percentage for 2022 Schedule A, Part II, line 14	15	99.880 %

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

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

Part 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2023.** 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—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *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).*	1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

- **a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- **b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- **c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
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? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No", provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	3b		

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

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

Section A - Adjusted Net Income

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

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*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	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

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

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6 Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2023 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B

(Form 990)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

Organization type (check one):

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

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

General Rule

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

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

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

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

Name of organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

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

Contributors

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

Name of organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

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

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

Name of organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

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

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Additional

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SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

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

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

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

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

Name of the organization	Employer identification number
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS	74-1162773

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

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

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

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

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

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

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

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

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	16,194	
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)	16,194	
d Other exempt purpose expenditures	24,704,990	
e Total exempt purpose expenditures (add lines 1c and 1d)	24,721,184	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000	
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h Subtract line 1g from line 1a. If zero or less, enter -0-.	0	
i Subtract line 1f from line 1c. If zero or less, enter -0-.	0	

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	987,201	1,000,000	1,000,000	1,000,000	3,987,201
b Lobbying ceiling amount (150% of line 2a, column(e))					5,980,802
c Total lobbying expenditures	7,473	3,751	16,904	16,194	44,322
d Grassroots nontaxable amount	246,800	250,000	250,000	250,000	996,800
e Grassroots ceiling amount (150% of line 2d, column (e))					1,495,200
f Grassroots lobbying expenditures	7,473	3,751	16,904	16,194	44,322

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

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

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation	

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

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

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

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ _____

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

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

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other .....

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . . ☐ **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
c	Beginning balance	**1c**
d	Additions during the year	**1d**
e	Distributions during the year	**1e**
f	Ending balance	**1f**

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☐ **No**

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

Part V Endowment Funds.

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

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	592,669	500,682	728,133	611,885	630,970
b	Contributions . . .					
c	Net investment earnings, gains, and losses	148,869	94,804	-167,798	189,724	-18,281
d	Grants or scholarships . . .					
e	Other expenditures for facilities and programs . . .	0	2,817	59,653	73,476	804
f	Administrative expenses					
g	End of year balance	741,538	592,669	500,682	728,133	611,885

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

- **a** Board designated or quasi-endowment ▶ .....
- **b** Permanent endowment ▶ .....
- **c** Term endowment ▶ .....

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

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

		Yes	No
(i) Unrelated organizations	**3a(i)**		No
(ii) Related organizations	**3a(ii)**		No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,074,833	854,728	220,105
c Leasehold improvements				
d Equipment		126,157	126,157	0
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				220,105

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

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

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

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

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

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	25,012,239
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	248,545		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c	-305,994		
d	Other (Describe in Part XIII.)	2d	6,342		
e	Add lines **2a** through **2d**			2e	-51,107
3	Subtract line **2e** from line **1**			3	25,063,346
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-1,489		
c	Add lines **4a** and **4b**			4c	-1,489
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	25,061,857

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

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

1	Total expenses and losses per audited financial statements			1	24,809,262
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	-288,994		
e	Add lines **2a** through **2d**			2e	-288,994
3	Subtract line **2e** from line **1**			3	25,098,256
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	25,098,256

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4:	PERMANENTLY RESTRICTED NET ASSETS REPRESENT CONTRIBUTIONS RECEIVED FROM DONORS TO BE HELD IN PERPETUITY AND THE RESULTING INVESTMENT INCOME USED TO SUPPORT GENERAL OPERATIONS OF THE ASSOCIATION.
PART X, LINE 2:	FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023, THE ASSOCIATION HAS DOCUMENTED ITS CONSIDERATION OF ITS UNCERTAIN TAX POSITIONS AND DETERMINED THAT NO MATERIAL UNCERTAIN TAX POSITIONS QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS UNDER CURRENT STANDARDS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	INCOME OF CONSOLIDATED AFFILIATE 6,342.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	SPECIAL EVENT EXPENSES REPORTED ON PART VIII -1,489.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	SPECIAL EVENT EXPENSES REPORTED ON PART VIII 1,489. EXPENSES OF CONSOLIDATED AFFILIATE 15,511. RETURNED GRANT FUNDS -305,994.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶							

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

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

		(a) Event #1 LIVE AUCTION (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	108,400			108,400
	2 Less: Contributions	107,450			107,450
	3 Gross income (line 1 minus line 2)	950			950
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1,489			1,489
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				1,489
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-539

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ ----------

Address ▶ ----------

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

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

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

Name ▶ ----------

Address ▶ ----------

16 Gaming manager information:

Name ▶ ----------

Gaming manager compensation ▶ $ ----------

Description of services provided ▶ ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

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

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

Return Reference	Explanation

Additional Data Return to Form

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number: 74-1162773

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ALGER CONSERVATION DISTRICT 101 COURT STREET MUNISING,MI 49186	38-2058420		5,253	0			TECHNICAL ASSISTANCE
(2) UPPER WILLAMETTE SOIL & WATER CONSERVATION DISTRICT 780 BAILEY HILL ROAD SUITE 5 EUGENE,OR 97402	93-0988518		5,654	0			TECHNICAL ASSISTANCE
(3) KOOTENAI SHOSHONE SOIL & WATER CONSERVATION DISTRICT 7830 MEADOWLARK WAY SUITE C-1 COEUR DALENE,ID 83815	82-0249239		6,105	0			TECHNICAL ASSISTANCE
(4) MISSION RESOURCE CONSERVATION DISTRICT 560 S BRANDON AVE FALLBROOK,CA 92028	95-3696090		7,357	0			TECHNICAL ASSISTANCE
(5) POWELL CLARKS FORK CONSERVATION DISTRICT 1017 HWY 14A POWELL,WY 82435	83-0262624		7,500	0			TECHNICAL ASSISTANCE
(6) TEMECULA ELSINORE ANZA MURRIETA RESOURCE CONSERVATION DISTRICT PO BOX 2078 TEMECULA,CA 92593	33-0017618		7,500	0			TECHNICAL ASSISTANCE
(7) DUBUQUE SOIL & WATER CONSERVATION DISTRICT 210 BIERMAN RD EPWORTH,IA 52045	42-1187927		7,750	0			TECHNICAL ASSISTANCE
(8) WILSON COUNTY SOIL CD 925 EAST BADDOUR PKWY SUITE 101 LEBANON,TN 37087	62-1330005		9,710	0			TECHNICAL ASSISTANCE
(9) BUENA VISTA SWCD 1617 N LAKE AVENUE STORM LAKE,IA 50588	42-6270071		10,000	0			TECHNICAL ASSISTANCE
(10) BROADWATER CONSERVATION DISTRICT 415 S FRONT ST TOWNSEND,MT 59644	81-0362187		10,084	0			TECHNICAL ASSISTANCE
(11) OKLAHOMA COUNTY CONSERVATION DISTRICT 4850 N LINCOLN BLVD OKLAHOMA CITY,OK 62704	73-0722673		10,147	0			TECHNICAL ASSISTANCE
(12) GRANT SOIL & WATER CONSERVATION DISTRICT 130 2ND STREET COLFAX,LA 71417	85-2351236		10,200	0			TECHNICAL ASSISTANCE
(13) BIG SANDY CONSERVATION DISTRICT PO BOX 218 BIG SANDY,MT 59520	47-2182104		10,382	0			TECHNICAL ASSISTANCE
(14) FREMONT COUNTY SOIL AND WATER CONSERVATION DISTRICT 503 WEST STREET PO BOX 490 SIDNEY,IA 51652	42-1217307		11,120	0			TECHNICAL ASSISTANCE
(15) GULF COAST SOIL AND WATER CONSERVATION DISTRICT 5417 GERSTNER MEMORIAL DR LAKE CHARLES,LA 70607	72-6009570		11,717	0			TECHNICAL ASSISTANCE
(16) ANDERSON COUNTY CONSERVATION DISTRICT 111 NORTH MAPLE GARNETT,KS 66032	48-0688000		12,464	0			TECHNICAL ASSISTANCE
(17) MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT 200 EAST WASHINGTON ST SUITE 1401 INDIANAPOLIS,IN 46204	35-1262154		12,500	0			TECHNICAL ASSISTANCE
(18) RUSK COUNTY LAND & WATER CONSERVATION DIVISION 311 MINER AVE E STE N121 LADYSMITH,WI 54848	39-6005738		12,750	0			TECHNICAL ASSISTANCE
(19) HAMBLEN SOIL CONSERVATION DISTRICT 369 DR MARTIN LUTHER KING JR PKWY MORRISTOWN,TN 37813	62-1548112		13,500	0			TECHNICAL ASSISTANCE
(20) CASCADE CONSERVATION DISTRICT 12 3RD ST NE STE 300 GREAT FALLS,MT 59404	81-0459725		13,608	0			TECHNICAL ASSISTANCE
(21) POLK SOIL AND WATER CONSERVATION DISTRICT 580 MAIN ST SUITE A DALLAS,OR 97338	93-0636925		14,063	0			TECHNICAL ASSISTANCE
(22) LEHIGH COUNTY CONSERVATION DISTRICT 4184 DORNEY PARK ROAD SUITE 105 ALLENTOWN,PA 18104	23-2767492		14,929	0			TECHNICAL ASSISTANCE
(23) WEST OAHU SOIL AND WATER CONSERVATION DISTRICT PO BOX 172 92-1770 KUNIA RD KUNIA,HI 98258	99-0266119		14,998	0			TECHNICAL ASSISTANCE
(24) ALLEGHENY COUNTY CONSERVATION DISTRICT 317 EAST CARSON STREET SUITE 119 PITTSBURGH,PA 15219	25-1200594		15,000	0			TECHNICAL ASSISTANCE
(25) CHESTATEE CHATTAHOOCHEE RC&D COUNCIL 170 SCOGGINS DR DEMOREST,GA 30535	58-1744275		15,000	0			TECHNICAL ASSISTANCE
(26) DURHAM SOIL & WATER CONSERVATION DISTRICT 201 E MAIN ST DURHAM,NC 27701	59-3809890		15,000	0			TECHNICAL ASSISTANCE
(27) KING CONSERVATION DISTRICT 800 SW 39TH ST SUITE 150 RENTON,WA 98057	91-6059501		15,000	0			TECHNICAL ASSISTANCE
(28) RACINE COUNTY 14200 WASHINGTON AVE STURTEVANT,WI 99156	39-6005734		15,000	0			TECHNICAL ASSISTANCE
(29) SOUTHERN RHODE ISLAND CONSEVATION DISTRICT 9 EAST AVE STE F RM2 WESTERLY,RI 53177	05-0396550		15,000	0			TECHNICAL ASSISTANCE
(30) UPPER OHIO CONSERVATION DISTRICT 201 UNDERWOOD ST MIDDLEBOURNE,WY 87901	55-6000943		15,000	0			TECHNICAL ASSISTANCE
(31) OAKLAND CONSERVATION DISTRICT 7150 DIXIE HIGHWAY CLARKSTON,MI 48346	38-6030897		15,010	0			TECHNICAL ASSISTANCE
(32) UINTA COUNTY CONSERVATION DISTRICT PO BOX 370 204 EAST SAGE STREET LYMAN,WY 82937	83-0252534		15,650	0			TECHNICAL ASSISTANCE
(33) WILLIAMSBURG SOIL & WATER CONSERVATION DISTRICT 502 MARTIN LUTHER KING HWY KINGSTREE,SC 29556	57-0485643		16,000	0			TECHNICAL ASSISTANCE
(34) CNMI STATE SWCD INC 10749 KAHET AVE SAIPAN,MP 96950	99-3020666		16,250	0			TECHNICAL ASSISTANCE
(35) NEMAHA COUNTY CONSERVATION DISTRICT 411 NORTH STREET SENECA,KS 66538	48-0688134		17,025	0			TECHNICAL ASSISTANCE
(36) LONGMONT CONSERVATION DISTRICT 9595 NELSON ROAD BOX D LONGMONT,CO 80501	84-6014126		17,400	0			TECHNICAL ASSISTANCE
(37) WASHINGTON COUNTY SCD 1105 EAST JACKSON BLVD SUITE 3 JONESBOROUGH,TN 37659	62-6000897		17,500	0			TECHNICAL ASSISTANCE
(38) MIAMI COUNTY CONSERVATION DISTRICT 100 ANGELA ST SUITE 3 PAOLA,KS 66071	48-0691096		17,856	0			TECHNICAL ASSISTANCE
(39) MUSCOGEE (CREEK) NATION NATURAL RESOURCE CONSERVATION DISTRICT PO BOX 580 2951 N WOOD DR RM 220 OKMULGEE,OK 74447	73-0932018		18,750	0			TECHNICAL ASSISTANCE
(40) HENRY COUNTY SOIL & WATER CONSERVATION DISTRICT 301 EAST NORTH STREET PO BOX 162 CAMBRIDGE,IL 61238	36-6009549		18,825	0			TECHNICAL ASSISTANCE
(41) CLAY COUNTY CONSERVATION DISTRICT 921 W CRAWFORD SUITE A CLAY CENTER,KS 67432	48-0690304		19,010	0			TECHNICAL ASSISTANCE
(42) WASHINGTON COUNTY CONSERVATION DISTRICT 26924 US HIGHWAY 34 AKRON,CO 80720	84-1351550		19,036	0			TECHNICAL ASSISTANCE
(43) WHITE COUNTY SWCD 1105 WEST MAIN STREET CARMI,IL 62821	37-0914947		19,125	0			TECHNICAL ASSISTANCE
(44) AHTNA INTERTRIBAL RESOURCE COMMISSION PO BOX 613 GLENNALLEN,AK 99588	45-3221112		21,245	0			TECHNICAL ASSISTANCE
(45) EAST KAUAI SWCD PO BOX 3636 LIHUE,HI 96766	99-6015533		22,382	0			TECHNICAL ASSISTANCE
(46) OH DNR DIVISION OF FORESTRY 2045 MORSE RD BLDG H-1 COLUMBUS,OH 43229	31-1334820		23,000	0			TECHNICAL ASSISTANCE
(47) LINCOLN COUNTY CONSERVATION DISTRICT PO BOX 445 CALIENTE,OH 89008	88-0133447		23,250	0			TECHNICAL ASSISTANCE
(48) LOWER CHATTAHOOCHEE RIVER SWCD 1134 JOHNSTON ST SE DAWSON,GA 39842	58-1551303		23,299	0			TECHNICAL ASSISTANCE
(49) DEWEY COUNTY CONSERVATION DISTRICT PO BOX 66 TIMBER LAKE,SD 57656	46-0308664		23,700	0			TECHNICAL ASSISTANCE
(50) SHOSHONE CONSERVATION DISTRICT 359 NEVADA AVE LOVELL,WY 82431	83-0240943		24,188	0			TECHNICAL ASSISTANCE
(51) CAMBRIA COUNTY CONSERVATION DISTRICT 401 CANDLELIGHT DRIVE SUITE 229 EBENSBURG,PA 15931	25-1681074		24,660	0			TECHNICAL ASSISTANCE
(52) FERRY CONSERVATION DISTRICT 84 E DELAWARE AVE REPUBLIC,WA 99166	91-1014699		24,946	0			TECHNICAL ASSISTANCE
(53) TRINITY-NECHES SWCD PO BOX 2734 ATHENS,TX 75751	75-2295005		25,000	0			TECHNICAL ASSISTANCE
(54) HAMILTON COUNTY SOIL & WATER CONSERVATION DISTRICT 1101 E RANDOLPH STREET MCLEANSBORO,IL 62859	37-0919550		25,313	0			TECHNICAL ASSISTANCE
(55) SEBASTIAN COUNTY - WESTERN BORDER COUNTIES CONSERVATION PARTNERSHIP 3913 BROOKEN HILL DRIVE SUITE 200 FORT SMITH,AR 72903	71-0393899		26,675	0			TECHNICAL ASSISTANCE
(56) ANCHORAGE SOIL & WATER CONSERVATION DISTRICT 911 W 8TH AVE STE 101 ANCHORAGE,AK 99501	91-1843749		26,700	0			TECHNICAL ASSISTANCE
(57) DELTA CONSERVATION DISTRICT 690 INDUSTRIAL BLVD DELTA,CO 81416	84-6010950		26,957	0			TECHNICAL ASSISTANCE
(58) WARREN SOIL & WATER CONSERVATION DISTRICT 909 E 2ND AVE STE B INDIANOLA,IA 50125	42-1307782		27,500	0			TECHNICAL ASSISTANCE
(59) HAWAII ASSOCIATION OF CONSERVATION DISTRICTS PO BOX 1411 WAILUKU,HI 96793	99-0266119		28,125	0			TECHNICAL ASSISTANCE
(60) KALAMAZOO CONSERVATION DISTRICT 5950 PORTAGE RD SUITE B PORTAGE,MI 49002	38-1442411		28,500	0			TECHNICAL ASSISTANCE
(61) LUTA SOIL & WATER CONSERVATION DISTRICT PO BOX 924 ROTA,MP 96951	66-0827876		28,625	0			TECHNICAL ASSISTANCE
(62) ARKANSAS RC&D COUNCIL 3913 BROOKEN HILL DR FORT SMITH,AR 72908	58-1755213		29,208	0			TECHNICAL ASSISTANCE
(63) EDWARDS COUNTY SOIL & WATER CONSERVATION DISTRICT 90 W PINE ST ALBION,IL 62806	37-0810417		29,250	0			TECHNICAL ASSISTANCE
(64) DELAWARE SOIL & WATER CONSERVATION DISTRICT 200 S 12TH STREET MANCHESTER,IA 52057	42-1306187		29,463	0			TECHNICAL ASSISTANCE
(65) PETROLEUM COUNTY CONSERVATION DISTRICT PO BOX 118 WINNETT,MT 59087	81-0349546		29,813	0			TECHNICAL ASSISTANCE
(66) INDIANA COUNTY CONSERVATION DISTRICT 435 HAMILL RD INDIANA,PA 15701	25-1141816		29,966	0			TECHNICAL ASSISTANCE
(67) COARSEGOLD RESOURCE CONSERVATION DISTRICT PO BOX 1306 NORTH FORK,CA 93643	77-0419362		30,000	0			TECHNICAL ASSISTANCE
(68) WASHINGTON COUNTY SWCD 801 ANSON ST SALEM,IN 47167	35-1265394		30,000	0			TECHNICAL ASSISTANCE
(69) WEST CARROLL SOIL & WATER CONSERVATION DISTRICT 208 S CONSTITUTION AVE OAK GROVE,LA 71263	93-3670279		30,000	0			TECHNICAL ASSISTANCE
(70) FULTON COUNTY CONSERVATION DISTRICT PO BOX 335 SALEM,AR 72576	71-0565522		30,436	0			TECHNICAL ASSISTANCE
(71) WARRICK COUNTY SOIL AND WATER CONSERVATION DISTRICT 1124 SOUTH 8TH STREET BOONVILLE,IN 47601	35-1262037		30,860	0			TECHNICAL ASSISTANCE
(72) PR CAONILLA SOIL CONSERVATION DISTRICT P O BOX 255 JAYUYA,PR 00664	66-1013504		30,938	0			TECHNICAL ASSISTANCE
(73) ELK CONSERVATION DISTRICT 740 AIRPORT RD SUTTON,WV 26601	55-6000944		31,000	0			TECHNICAL ASSISTANCE
(74) LAKE COUNTY CONSERVATION DISTRICT PO BOX 1272 LEADVILLE,CO 80461	80-0551117		32,164	0			TECHNICAL ASSISTANCE
(75) ROCK ISLAND COUNTY SOIL & WATER CONSERVATION DISTRICT 3020 1ST AVENUE EAST MILAN,IL 61264	36-2478023		32,205	0			TECHNICAL ASSISTANCE
(76) BLOUNT COUNTY SOIL CONSERVATION DISTRICT 1217 MCARTHUR ROAD MARYVILLE,TN 37804	62-1036788		32,457	0			TECHNICAL ASSISTANCE
(77) BRUNEAU RIVER CONSERVATION DISTRICT PO BOX 590 BRUNEAU,ID 83604	81-0306100		32,500	0			TECHNICAL ASSISTANCE
(78) NORTHAMPTON COUNTY CD 14 GRACEDALE AVE GREYSTONE BLDG NAZARETH,PA 18064	24-6000741		32,625	0			TECHNICAL ASSISTANCE
(79) CHARLES SOIL CONSERVATION DISTRICT 4200 GARDINER ROAD LA PLATA,MD 20601	52-1685736		33,104	0			TECHNICAL ASSISTANCE
(80) HAWKINS COUNTY SOIL AND WATER CONSERVATION DISTRICT 1401 EAST MAIN STREET ROGERSVILLE,TN 37857	62-0994963		33,750	0			TECHNICAL ASSISTANCE
(81) SCIOTO SOIL AND WATER CONSERVATION DISTRICT 12167A STATE ROUTE 104 LUCASVILLE,OH 45648	31-1249023		33,750	0			TECHNICAL ASSISTANCE
(82) TIPPECANOE COUNTY SOIL & WATER CONSERVATION DISTRICT 1812 TROXEL DRIVE LAFAYETTE,IN 47909	27-0143498		33,750	0			TECHNICAL ASSISTANCE
(83) SOUTH CAROLINA ASSOCIATION OF CDS 5 GEOLOGY RD SUITE 114 COLUMBIA,SC 29212	57-0773180		35,000	0			TECHNICAL ASSISTANCE
(84) WAPELLO SOIL & WATER CONSERVATION DISTRICT 2938 OAK MEADOW DR SUITE 2 OTTUMWA,IA 52501	42-1155450		35,200	0			TECHNICAL ASSISTANCE
(85) HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT 170 RUSSELL AVE SUITE C SUSANVILLE,CA 96130	68-0003580		35,820	0			TECHNICAL ASSISTANCE
(86) ACADIA SOIL & WATER CONSERVATION DISTRICT 157 CHEROKEE DR SUITE C CROWLEY,LA 70526	72-6009570		35,919	0			TECHNICAL ASSISTANCE
(87) NODAWAY COUNTY SOIL & WATER CONSERVATION DISTRICT 502 W SOUTH HILLS DRIVE SUITE 101 MARYVILLE,MO 64468	43-1117905		36,000	0			TECHNICAL ASSISTANCE
(88) SAN JUAN ISLANDS CONSERVATION DISTRICT 530 GUARD STREET FRIDAY HARBOR,WA 98250	91-1131817		36,000	0			TECHNICAL ASSISTANCE
(89) NEW RIVER SOIL & WATER CONSERVATION DISTRICT 200 JACKS ORCHARD ROAD GALAX,VA 24333	54-1131485		36,634	0			TECHNICAL ASSISTANCE
(90) PULASKI CONSERVATION DISTRICT 8100 BICENTENNIAL ROAD NORTH LITTLE ROCK,AR 72118	71-0447063		36,713	0			TECHNICAL ASSISTANCE
(91) DELAWARE COUNTY SOIL & WATER CONSERVATION DISTRICT 3641 N BRIARWOOD LANE MUNCIE,IN 47303	35-1748875		37,500	0			TECHNICAL ASSISTANCE
(92) JEFFERSON & MARION COUNTY SWCD 221 WITHERS DRIVE MT VERNON,IL 62864	37-0810421		37,500	0			TECHNICAL ASSISTANCE
(93) EASTERN RHODE ISLAND CONSERVATION DISTRICT PO BOX 158 TIVERTON,RI 02878	05-0381214		37,687	0			TECHNICAL ASSISTANCE
(94) KENT CONSERVATION DISTRICT 3260 EAGLE PARK DRIVE NE SUITE 111 GRAND RAPIDS,MI 49525	38-2134644		38,500	0			TECHNICAL ASSISTANCE
(95) WINOOSKI NATURAL RESOURCES CONSERVATION DISTRICT 617 COMSTOCK ROAD 1 BERLIN,VT 05602	03-6003257		39,000	0			TECHNICAL ASSISTANCE
(96) MADISON COUNTY SOIL & WATER CONSERVATION DISTRICT 815 E HIGHWAY 92 WINTERSET,IA 50273	42-1214011		39,178	0			TECHNICAL ASSISTANCE
(97) MCLEAN COUNTY SOIL & WATER CONSERVATION DISTRICT 402 N KAYS DRIVE NORMAL,IL 61761	37-6016932		39,413	0			TECHNICAL ASSISTANCE
(98) HOOD RIVER SOIL & WATER CONSERVATION DISTRICT 3007 EXPERIMENT STATION DR HOOD RIVER,OR 97031	93-1033441		39,750	0			TECHNICAL ASSISTANCE
(99) CUSTER COUNTY CONSERVATION DISTRICT 3120 VALLEY DRIVE EAST MILES CITY,MT 59301	81-0330723		39,890	0			TECHNICAL ASSISTANCE
(100) OKEECHOBEE SWCD 452 US HIGHWAY 98 N OKEECHOBEE,FL 34972	65-0288148		40,000	0			TECHNICAL ASSISTANCE
(101) HOWARD SOIL & WATER CONSERVATION DISTRICT 311 7TH STREET SW SUITE 2 CRESCO,IA 52136	42-1113769		40,128	0			TECHNICAL ASSISTANCE
(102) LOWER ELKHORN NATURAL RESOURCES DISTRICT 1508 SQUARE TURN BLVD NORFOLK,NE 68701	47-0542460		40,725	0			TECHNICAL ASSISTANCE
(103) DEWITT COUNTY SOIL & WATER CONSERVATION DISTRICT 5920 REVERE ROAD CLINTON,IL 61727	37-0810360		40,875	0			TECHNICAL ASSISTANCE
(104) ST LANDRY SOIL & WATER CONSERVATION DISTRICT 5832 I-49 N SERVICE RD SUITE 1 OPELOUSAS,LA 70570	72-6009570		41,177	0			TECHNICAL ASSISTANCE
(105) CARROLL SWCD 1405 HWY 65 N SUITE C CARROLLTON,MO 64633	23-7039295		41,250	0			TECHNICAL ASSISTANCE
(106) HARFORD SOIL CONSERVATION DISTRICT 3525 CONOWINGO ROAD STE 500 STREET,MD 21154	52-0895581		42,188	0			TECHNICAL ASSISTANCE
(107) WHEELER SOIL AND WATER CONSERVATION DISTRICT 40535 HWY 19 FOSSIL,OR 97830	93-6099479		42,188	0			TECHNICAL ASSISTANCE
(108) MINNEHAHA CONSERVATION DISTRICT 2408 E BENSON RD SIOUX FALLS,SD 57104	46-6003775		42,338	0			TECHNICAL ASSISTANCE
(109) PERRY COUNTY SOIL & WATER CONSERVATION DISTRICT 204 FIKES FERRY ROAD SUITE C MARION,AL 36756	63-0673567		42,380	0			TECHNICAL ASSISTANCE
(110) CENTRAL KLICKITAT CONSERVATION DISTRICT 1107 S COLUMBUS AVE GOLDENDALE,WA 98620	97-1152286		42,750	0			TECHNICAL ASSISTANCE
(111) PERKINS COUNTY CONSERVATION DISTRICT PO BOX 189 604 COLEMAN AVE BISON,SD 57620	46-0277027		42,865	0			TECHNICAL ASSISTANCE
(112) WEST MULTNOMAH SOIL & WATER CONSERVATION DISTRICT 3236 S KELLY AVE PORTLAND,OR 97239	93-0758511		44,250	0			TECHNICAL ASSISTANCE
(113) NORTHERN UTAH CONSERVATION DISTRICT 1860 N 100 E LOGAN,UT 84341	87-0348758		44,329	0			TECHNICAL ASSISTANCE
(114) RESOURCE CONSERVATION DISTRICT OF MONTEREY COUNTY 744 A LA GUARDIA ST SALINAS,CA 93905	77-0438392		44,630	0			TECHNICAL ASSISTANCE
(115) BUCKS COUNTY CONSERVATION DISTRICT 1456 FERRY RD SUITE 704 DOYLESTOWN,PA 18901	23-2738951		44,828	0			TECHNICAL ASSISTANCE
(116) FULTON COUNTY SOIL AND WATER CONSERVATION DISTRICT 330 RIVER KNOLL DR SANDY SPRINGS,GA 30328	20-0683336		44,925	0			TECHNICAL ASSISTANCE
(117) PLACER RESOURCE CONSERVATION DISTRICT 11641 BLOCKER DR AUBURN,CA 95603	68-0389895		44,954	0			TECHNICAL ASSISTANCE
(118) ALABAMA ASSOCIATION OF CD 100 N UNION ST MONTGOMERY,AL 36104	63-6000619		45,000	0			TECHNICAL ASSISTANCE
(119) BARBOUR COUNTY SOIL & WATER CONSERVATION DISTRICT 18 NERN STREET CLAYTON,AL 36018	63-0573517		45,000	0			TECHNICAL ASSISTANCE
(120) BERKS COUNTY CONSERVATION DISTRICT 1238 COUNTY WELFARE RD LEESPORT,PA 19533	23-1641613		45,000	0			TECHNICAL ASSISTANCE
(121) CLINTON CONSERVATION DISTRICT 2343 N US-27 ST JOHNS,MI 48879	38-6035278		45,000	0			TECHNICAL ASSISTANCE
(122) HUBBARD COUNTY SOIL & WATER CONSERVATION DISTRICT 603 CENTRAL AVE N PARK RAPIDS,MN 56470	41-0974187		45,000	0			TECHNICAL ASSISTANCE
(123) MORGAN COUNTY SOIL AND WATER CONSERVATION DISTRICT 1904 WEST LAFAYETTE JACKSONVILLE,IL 62650	37-0814106		45,000	0			TECHNICAL ASSISTANCE
(124) SANGAMON COUNTY SOIL AND WATER CONSERVATION DISTRICT 2623 SUNRISE DR SUITE 1 SPRINGFIELD,IL 62703	37-6020412		45,000	0			TECHNICAL ASSISTANCE
(125) SPOKANE CONSERVATION DISTRICT 4422 E 8TH AVENUE SPOKANE,WA 99212	91-0911235		45,000	0			TECHNICAL ASSISTANCE
(126) BENTON COUNTY SOIL & WATER CONSERVATION DISTRICT 305 E 1ST STREET FOWLER,IN 47944	82-3688164		45,188	0			TECHNICAL ASSISTANCE
(127) PINE COUNTY RC&D 1905 MARTIN LUTHER KING JR DR STE C SOPERTON,GA 30457	58-1806739		45,585	0			TECHNICAL ASSISTANCE
(128) MASON CONSERVATION DISTRICT 450 W BUSINESS PARK RD SHELTON,WA 98584	91-6101736		47,500	0			TECHNICAL ASSISTANCE
(129) LOWER MUSSELSHELL CONSERVATION DISTRICT PO BOX 160 747 MAIN STREET ROUNDUP,MT 59072	81-0417913		47,868	0			TECHNICAL ASSISTANCE
(130) BUTTE SWCD PO BOX 819 ARCO,ID 83213	82-0233828		48,000	0			TECHNICAL ASSISTANCE
(131) OKLAHOMA CONSERVATION COMMISSION 2800 N LINCOLN BLVD SUITE 200 OKLAHOMA CITY,OK 73105	73-6017987		48,075	0			TECHNICAL ASSISTANCE
(132) SEMINOLE TRIBE OF FLORIDA INC 6300 STIRLING ROAD HOLLYWOOD,FL 33024	45-3058475		48,193	0			TECHNICAL ASSISTANCE
(133) ALLEN COUNTY SOIL & WATER CONSERVATION DISTRICT 9602 COLWATER ROAD SUITE 104 FORT WAYNE,IN 46825	35-1188278		48,975	0			TECHNICAL ASSISTANCE
(134) CLINTON COUNTY SOIL & WATER CONSERVATION DISTRICT 1780 NORTH 4TH STREET BREESE,IL 62230	37-0812399		49,431	0			TECHNICAL ASSISTANCE
(135) HUMPHREYS COUNTY SOIL & WATER CONSERVATION DISTRICT 304 WEST JACKSON STREET PO BOX 424 BELZONI,MS 39038	64-0134513		50,000	0			TECHNICAL ASSISTANCE
(136) MEDICINE BOW CONSERVATION DISTRICT PO BOX 6 510 UTAH STREET MEDICINE,WY 82329	83-0251468		50,000	0			TECHNICAL ASSISTANCE
(137) ORANGEBURG COUNTY CONSERVATION DISTRICT 1550 HENLEY STREET ROOM 103 ORANGEBURG,SC 29115	57-0773966		50,000	0			TECHNICAL ASSISTANCE
(138) SMITH COUNTY SWCD 4209 REPUBLIC DRIVE TYLER,TX 75701	75-6185356		50,000	0			TECHNICAL ASSISTANCE
(139) LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT 3125 PORTIA ST LINCOLN,NE 68521	47-0542969		50,050	0			TECHNICAL ASSISTANCE
(140) KIOWA COUNTY CONSERVATION DISTRICT 122 EAST ILLINOIS STREET GREENBURG,KS 67054	48-6098844		51,225	0			TECHNICAL ASSISTANCE
(141) FLEMING COUNTY CONSERVATION DISTRICT 74 BYRON WAY SUITE B FLEMINGSBURG,KY 41041	61-6002891		52,118	0			TECHNICAL ASSISTANCE
(142) WORCESTER COUNTY CONSERVATION DISTRICT 52 BOYDEN RD SUITE 107 HOLDEN,MA 01520	22-2578196		52,352	0			TECHNICAL ASSISTANCE
(143) LAWRENCE COUNTY SOIL & WATER CONSERVATION DISTRICT 13075 AL HWY 157 STE 4 MOULTON,AL 35650	63-0507927		52,500	0			TECHNICAL ASSISTANCE
(144) ANDERSON SOIL & WATER CONSERVATION DISTRICT 1521 PEARMAN DAIRY ROAD ANDERSON,SC 29625	82-5171529		53,302	0			TECHNICAL ASSISTANCE
(145) BENTON SOIL & WATER CONSERVATION DISTRICT 14 2ND AVENUE WEST FOLEY,MN 56329	41-0992486		53,426	0			TECHNICAL ASSISTANCE
(146) SUWANNEE COUNTY SOIL & WATER CONSERVATION DISTRICT 1525-B OHIO AVENUE SOUTH LIVE OAK,FL 32064	59-2409962		54,000	0			TECHNICAL ASSISTANCE
(147) SANPETE CONSERVATION DISTRICT 358 E 300 S EPHRAIM,UT 84627	87-0436776		54,203	0			TECHNICAL ASSISTANCE
(148) LAPEER CONSERVATION DISTRICT 700 S MAIN ST SUITE 120-C LAPEER,MI 48446	38-6034410		54,372	0			TECHNICAL ASSISTANCE
(149) CENTRAL SAVANNAH RIVER RC&D 501 NORTH MAIN ST WRENS,GA 30833	58-1947472		55,000	0			TECHNICAL ASSISTANCE
(150) OTTAWA CONSERVATION DISTRICT 16731 FERRIS STREET GRAND HAVEN,MI 49417	38-6024697		55,210	0			TECHNICAL ASSISTANCE
(151) SAN JUAN CONSERVATION DISTRICT 505A COUNTY ROAD 600 PAGOSA SPRINGS,CO 81147	33-1091710		56,000	0			TECHNICAL ASSISTANCE
(152) MANISTEE CONSERVATION DISTRICT 8840 CHIPPEWA HWY BEAR LAKE,MI 49614	38-6029280		56,625	0			TECHNICAL ASSISTANCE
(153) MIDDLE NIOBRARA NATURAL RESOURCES DISTRICT 303 E HWY 20 VALENTINE,NE 69201	47-0542827		56,925	0			TECHNICAL ASSISTANCE
(154) SOLANO RESOURCE CONSERVATION DISTRICT 1170 N LINCOLN SUITE 110 DIXON,CA 95620	68-0085528		57,277	0			TECHNICAL ASSISTANCE
(155) NORTH DAKOTA CONSERVATION DISTRICT EMPLOYEES ASSOC 3310 UNIVERSITY DRIVE BISMARCK,ND 58504	45-0277476		57,281	0			TECHNICAL ASSISTANCE
(156) TEXAS STATE SOIL & WATER CONSERVATION BOARD 1497 COUNTRY VIEW LANE TEMPLE,TX 76504	74-6002381		57,327	0			TECHNICAL ASSISTANCE
(157) PRINCE GEORGE'S SOIL CONSERVATION DISTRICT 5301 MARLBORO RACE TRACK RD STE 100 UPPER MARLBORO,MD 20735	56-2447233		60,000	0			TECHNICAL ASSISTANCE
(158) HAMPDEN-HAMPSHIRE CONSERVATION DISTRICT 195 RUSSELL ST B6 HADLEY,MA 01035	61-1808524		60,970	0			TECHNICAL ASSISTANCE
(159) PALOUSE CONSERVATION DISTRICT 1615 NE EASTGATE BLVD SUITE H PULLMAN,WA 99163	91-6031478		61,875	0			TECHNICAL ASSISTANCE
(160) RESOURCE CONSERVATION DISTRICT OF GREATER SAN DIEGO COUNTY 11769 WATERHILL ROAD LAKESIDE,CA 92040	95-2586060		62,387	0			TECHNICAL ASSISTANCE
(161) TYONEK TRIBAL CONSERVATION DISTRICT 101 W BENSON BLVD SUITE 501 ANCHORAGE,AK 99503	27-0671847		62,422	0			TECHNICAL ASSISTANCE
(162) RICH COUNTY CONSERVATION DISTRICT PO BOX 202 729 E CRAWFORD MTN ROAD RANDOLPH,UT 84064	87-0423830		62,503	0			TECHNICAL ASSISTANCE
(163) WALLOWA COUNTY SOIL & WATER CONSERVATION DISTRICT 401 NE 1ST STREET SUITE E ENTERPRISE,OR 97828	93-0653305		63,875	0			TECHNICAL ASSISTANCE
(164) MORRISON SOIL & WATER CONSERVATION DISTRICT 16776 HERON ROAD USDA SERVICE CENTER LITTLE FALLS,MN 56345	41-0941237		63,941	0			TECHNICAL ASSISTANCE
(165) MONROE SOIL & WATER CONSERVATION DISTRICT 6067 MONROE AVE ALBIA,IA 52531	42-1219256		64,467	0			TECHNICAL ASSISTANCE
(166) SHERIDAN COUNTY CONSERVATION DISTRICT 1949 SUGARLAND DRIVE SUITE 102 SHERIDAN,WY 82801	83-0241555		64,551	0			TECHNICAL ASSISTANCE
(167) UTAH ASSOCIATION OF CONSERVATION DISTRICTS PO BOX 4117 LOGAN,UT 84323	87-0403151		64,646	0			TECHNICAL ASSISTANCE
(168) TIICHAM CONSERVATION DISTRICT 46411 TIMINE WAY PENDLETON,OR 97801	93-0674734		65,515	0			TECHNICAL ASSISTANCE
(169) LAUDERDALE COUNTY SOIL & WATER CONSERVATION DISTRICT 2431 DARBY DR SUITE B FLORENCE,AL 35630	63-0915811		65,782	0			TECHNICAL ASSISTANCE
(170) LAPORTE COUNTY SOIL & WATER CONSERVATION DISTRICT 2857 W STATE RD 2 SUITE B LAPORTE,IN 46350	35-1152271		68,000	0			TECHNICAL ASSISTANCE
(171) WHIDBEY ISLAND CONSERVATION DISTRICT 1 4TH ST NE COUPEVILLE,WA 98501	91-1229307		70,591	0			TECHNICAL ASSISTANCE
(172) MAINE ASSOC OF CONSERVATION DISTRICTS PO BOX 541 PORTLAND,ME 04112	22-2503739		71,286	0			TECHNICAL ASSISTANCE
(173) QUILEUTE NATURAL RESOURCES 401 MAIN STREET LA PUSHA,WA 98350	91-0761286		71,303	0			TECHNICAL ASSISTANCE
(174) SHOALWATER BAY INDIAN TRIBE PO BOX 130 TOKELAND,WA 98590	91-0910266		71,777	0			TECHNICAL ASSISTANCE
(175) ALLEGAN CONSERVATION DISTRICT 1668 LINCOLN ROAD ALLEGAN,MI 49010	38-6033609		72,250	0			TECHNICAL ASSISTANCE
(176) NEZ PERCE SOIL AND WATER CONSERVATION DISTRICT PO BOX 131 CULDESAC,ID 83843	82-6026729		73,194	0			TECHNICAL ASSISTANCE
(177) PIERCE CONSERVATION DISTRICT 308 W STEWART AVE PUYALLUP,WA 73105	91-0894461		73,290	0			TECHNICAL ASSISTANCE
(178) LASALLE SWCD 30802 NORTH 1ST ST JENA,LA 71342	93-3621976		73,940	0			TECHNICAL ASSISTANCE
(179) DANE COUNTY LAND & WATER RESOURCES DEPARTMENT 5201 FEN OAK DRIVE ROOM 208 MADISON,WI 53718	39-6005684		74,298	0			TECHNICAL ASSISTANCE
(180) BLACKWATER SWCD 5224 WILLING ST MILTON,FL 32570	59-2989537		75,000	0			TECHNICAL ASSISTANCE
(181) NEW MEXICO ASSOCIATION OF CONSERVATION DISTRICTS 163 TRAIL CANYON ROAD CARLSBAD,NM 88220	85-0411367		75,000	0			TECHNICAL ASSISTANCE
(182) LEWIS AND CLARK NATURAL RESOURCES DISTRICT 608 N ROBINSON AVE PO BOX 518 HARTINGTON,NE 68739	47-0544306		75,038	0			TECHNICAL ASSISTANCE
(183) CASCADIA CONSERVATION DISTRICT 14 N MISSION ST WENATCHEE,WA 98801	91-1012600		76,500	0			TECHNICAL ASSISTANCE
(184) CUMBERLAND COUNTY SOIL & WATER CONSERVATION DISTRICT 35 MAIN STREET SUITE 3 WINDHAM,ME 04062	01-0318050		76,845	0			TECHNICAL ASSISTANCE
(185) SARASOTA SWCD 6942 PROFESSIONAL PKWY EAST SARASOTA,FL 34240	65-0264465		78,570	0			TECHNICAL ASSISTANCE
(186) WASCO COUNTY SOIL & WATER CONSERVATION DISTRICT 2325 RIVER RD STE 3 THE DALLES,OR 97058	93-0719204		78,750	0			TECHNICAL ASSISTANCE
(187) SPOKANE TRIBE OF INDIANS CONSERVATION DISTRICT 6290 D FORD-WELLPINIT RD WELLPINIT,WA 99040	91-0606339		80,519	0			TECHNICAL ASSISTANCE
(188) MARATHON COUNTY LAND CONSERVATION DEPARTMENT 210 RIVER DRIVE WAUSAU,WI 54403	39-6005716		80,724	0			TECHNICAL ASSISTANCE
(189) GRANT COUNTY CONSERVATION DISTRICT 1107 S JUNIPER DRIVE MOSES LAKE,WA 98837	75-3182146		81,424	0			TECHNICAL ASSISTANCE
(190) CAPITOL CONSERVATION DISTRICT 418 GOFF MOUNTAIN RD SUITE 102 CROSS LANES,WV 25313	55-6005568		82,495	0			TECHNICAL ASSISTANCE
(191) PARKE COUNTY SOIL & WATER CONSERVATION DISTRICT 252 S RIDGEWOOD DR ROCKVILLE,IN 47872	35-1263407		83,683	0			TECHNICAL ASSISTANCE
(192) STEARNS COUNTY SOIL & WATER CONSERVATION DISTRICT 110 2ND STREET S STE 128 WAITE PARK,MN 56387	41-0966601		83,694	0			TECHNICAL ASSISTANCE
(193) SOUTHERN GUAM SWCD 303 UNIVERSITY DR MANGILO,GU 96923	66-0775027		85,244	0			TECHNICAL ASSISTANCE
(194) MARIN RESOURCE CONSERVATION DISTRICT PO BOX 1146 80 4TH STREET SUITE 202 POINT REYES STATION,CA 94956	94-1658700		85,925	0			TECHNICAL ASSISTANCE
(195) HUMBOLDT COUNTY RESOURCE CONSERVATION DISTRICT 5630 SOUTH BROADWAY EUREKA,CA 95503	68-0343035		86,441	0			TECHNICAL ASSISTANCE
(196) SOUTHEAST TECHNICAL SERVICE AREA 104 E 3RD AVE PO BOX 335 GOODHUE,MN 55027	41-1805219		86,546	0			TECHNICAL ASSISTANCE
(197) BLACKFEET NATURAL RESOURCE CONSERVATION DISTRICT PO BOX 850 BROWNING,MT 59417	81-0212955		87,043	0			TECHNICAL ASSISTANCE
(198) AMADOR COUNTY RCD 12200-B AIRPORT RD JACKSON,CA 95642	94-6000505		87,500	0			TECHNICAL ASSISTANCE
(199) EAST STANISLAUS RESOURCE CONSERVATION DISTRICT 3800 CORNUCOPIA WAY SUITE E MODESTO,CA 95358	77-0451977		88,381	0			TECHNICAL ASSISTANCE
(200) TULARE COUNTY RESOURCE CONSERVATION DISTRICT 3530 W ORCHARD CT VISALIA,CA 93277	91-2197116		92,948	0			TECHNICAL ASSISTANCE
(201) VAN BUREN CONSERVATION DISTRICT 1035 E MICHIGAN AVE PAW PAW,MI 49079	38-2986937		93,000	0			TECHNICAL ASSISTANCE
(202) NEW HAMPSHIRE ASSOCIATION OF CONSERVATION DISTRICTS PO BOX 2311 CONCORD,NH 03301	02-0332297		93,357	0			TECHNICAL ASSISTANCE
(203) DESCHUTES SOIL & WATER CONSERVATION DISTRICT 625 SE SALMON AVE REDMOND,OR 97756	93-1140742		93,901	0			TECHNICAL ASSISTANCE
(204) HOMER SOIL & WATER CONSERVATION DISTRICT 432 E PIONEER AVE STE C HOMER,AK 99603	92-0161947		94,578	0			TECHNICAL ASSISTANCE
(205) CLARK CONSERVATION DISTRICT 11018 NE 51ST CIRCLE VANCOUVER,WA 98682	91-0985896		94,611	0			TECHNICAL ASSISTANCE
(206) SHIAWASSEE CONSERVATION DISTRICT 1900 S MORRICE RD OWOSSO,MI 48867	38-2060722		95,793	0			TECHNICAL ASSISTANCE
(207) CENTRAL AROOSTOOK SOIL & WATER CONSERVATION DISTRICT 735 MAIN STREET SUITE 3 PRESQUE ISLE,ME 04769	01-6001345		96,575	0			TECHNICAL ASSISTANCE
(208) SONOMA RESOURCE CONSERVATION DISTRICT 1221 FARMERS LANE SUITE F SANTA ROSA,CA 95405	95-2863255		101,147	0			TECHNICAL ASSISTANCE
(209) UNDERWOOD CONSERVATION DISTRICT PO BOX 96 WHITE SALMON,WA 98672	91-6060368		101,610	0			TECHNICAL ASSISTANCE
(210) ASHLAND COUNTY LAND & WATER CONSERVATION 315 SANBORN AVENUE SUITE 100 ASHLAND,WI 54806	39-6005666		101,714	0			TECHNICAL ASSISTANCE
(211) CAPE ATLANTIC SOIL CONSERVATION DISTRICT 6260 OLD HARDING HIGHWAY 2 MAYS LANDING,NJ 08330	22-6204833		101,761	0			TECHNICAL ASSISTANCE
(212) MERRIMACK COUNTY CONSERVATION DISTRICT 10 FERRY STREET SUITE 211 CONCORD,NH 03301	02-0475773		104,288	0			TECHNICAL ASSISTANCE
(213) WASHTENAW COUNTY CONSERVATION DISTRICT 705 N ZEEB RD SUITE 201 ANN ARBOR,MI 48158	38-1895566		104,958	0			TECHNICAL ASSISTANCE
(214) CEDAR SOIL CONSERVATION DISTRICT PO BOX 47 SELFRIDGE,ND 58568	45-0273320		105,000	0			TECHNICAL ASSISTANCE
(215) IONIA CONSERVATION DISTRICT 431 SWARTZ CT 300 IONIA,MI 48846	38-1683433		105,295	0			TECHNICAL ASSISTANCE
(216) GOLDEN SANDS RC&D COUNCIL INC 1100 MAIN ST SUITE 150 STEVENS POINT,WI 54481	39-1451323		105,522	0			TECHNICAL ASSISTANCE
(217) PUERTO RICO ASSOC OF CONSERVATION DISTRICTS PO BOX 544 AGUADA,PR 00602	66-0915522		107,438	0			TECHNICAL ASSISTANCE
(218) BECKER SWCD 809 8TH ST SE DETROIT LAKES,MN 56501	41-0994150		111,532	0			TECHNICAL ASSISTANCE
(219) HORRY SOIL & WATER CONSERVATION DISTRICT 1949 INDUSTRIAL PARK ROAD CONWAY,SC 29526	57-6004158		111,668	0			TECHNICAL ASSISTANCE
(220) MOREHOUSE SOIL & WATER CONSERVATION DISTRICT 9604 MARLATT STREET BASTROP,LA 71220	88-1464878		111,720	0			TECHNICAL ASSISTANCE
(221) ARKANSAS ASSOC OF CONSERVATION DISTRICTS 8100 BICENTENNIAL ROAD NORTH LITTLE ROCK,AR 72118	71-0561031		112,278	0			TECHNICAL ASSISTANCE
(222) THURSTON CONSERVATION DISTRICT 582 TILLEY CT SE SUITE 152 TUMWATER,WA 62704	91-1011612		115,000	0			TECHNICAL ASSISTANCE
(223) CHAMPAIGN COUNTY SOIL & WATER CONSERVATION DISTRICT 2110 W PARK CT SUITE C CHAMPAIGN,IL 61821	37-0918769		115,125	0			TECHNICAL ASSISTANCE
(224) MARENGO COUNTY SWCD 105 EAST 5TH AVENUE LINDEN,AL 36748	63-0778315		117,722	0			TECHNICAL ASSISTANCE
(225) HARNEY SOIL & WATER CONSERVATION DISTRICT PO BOX 848 HINES,OR 97738	93-6036314		118,777	0			TECHNICAL ASSISTANCE
(226) WEST VIRGINIA ASSOC OF CONSERVATION DISTRICTS 742 AIRPORT RD SUTTON,WV 26601	55-0159528		122,347	0			TECHNICAL ASSISTANCE
(227) ESTE SOIL CONSERVATION DISTRICT 22 CALLE JUAN MARTIN YABUCOA,PR 00767	66-0827682		124,278	0			TECHNICAL ASSISTANCE
(228) CROOK COUNTY NATURAL RESOURCE DISTRICT PO BOX 1070 SUNDANCE,WY 82729	83-0248985		124,755	0			TECHNICAL ASSISTANCE
(229) GENESEE CONSERVATION DISTRICT 1525 N ELMS RD FLINT,MI 48532	38-1723780		126,890	0			TECHNICAL ASSISTANCE
(230) WHITE RIVER NATURAL RESOURCE CONSERVATION DISTRICT 28 FARMVU DRIVE WHITE RIVER JUNCTION,VT 05001	03-0198799		128,620	0			TECHNICAL ASSISTANCE
(231) SUSSEX CONSERVATION DISTRICT 21315 BERLIN ROAD UNIT 4 GEORGETOWN,DE 19947	51-0064330		129,066	0			TECHNICAL ASSISTANCE
(232) SAN MATEO RESOURCE CONSERVATION DISTRICT 800 STONE PINE ROAD 100 HALF MOON BAY,CA 95005	94-6036491		134,033	0			TECHNICAL ASSISTANCE
(233) CODY CONSERVATION DISTRICT PO BOX 631 CODY,WY 82414	83-0265815		136,031	0			TECHNICAL ASSISTANCE
(234) O'AHU RC&D COUNCIL PO BOX 209 KUNIA,HI 96759	94-3279682		138,799	0			TECHNICAL ASSISTANCE
(235) CARIBE SOIL CONSERVATION DISTRICT PLAZA JUANA DIAZ MALL OFFICE B-19 JUANA DIAZ,PR 00795	66-0222560		141,664	0			TECHNICAL ASSISTANCE
(236) VIRGIN ISLANDS DEPARTMENT OF AGRICULTURE 1 ESTATE LOWER LOVE KINGSHILL,VI 00850	66-0431678		143,868	0			TECHNICAL ASSISTANCE
(237) OHIO FEDERATION OF SWCD 8995 E MAIN ST REYNOLDSBURG,OH 43068	34-1377997		145,748	0			TECHNICAL ASSISTANCE
(238) INLAND EMPIRE RESOURCE CONSERVATION DISTRICT 25864 - K BUSINESS CENTER REDLANDS,CA 92374	37-1512084		148,105	0			TECHNICAL ASSISTANCE
(239) CONTRA COSTA RESOURCE CONSERVATION DISTRICT 5552 CLAYTON RD CONCORD,CA 94521	94-2550002		149,037	0			TECHNICAL ASSISTANCE
(240) VERMONT ASSOCIATION OF CD PO BOX 566 WAITSFIELD,VT 05673	03-0237066		172,093	0			TECHNICAL ASSISTANCE
(241) RHODE ISLAND ASSOC OF CONSERVATION DISTRICTS 2283 HARTFORD AVE JOHNSTON,RI 02919	05-0427057		174,280	0			TECHNICAL ASSISTANCE
(242) COLORADO ASSOC OF CONSERVATION DISTRICT 57 W BROMLEY LANE BRIGHTON,CO 80601	84-0470063		192,679	0			TECHNICAL ASSISTANCE
(243) SOUTHWEST SWCD PO BOX 1081 GUANICA,PR 00653	66-0756609		194,517	0			TECHNICAL ASSISTANCE
(244) INDIAN NATIONS CONSERVATION ALLIANCE PO BOX 1391 TAOS,NM 87571	30-0094371		198,211	0			TECHNICAL ASSISTANCE
(245) GLACIERLAND RC&D COUNCIL PO BOX 11203 GREEN BAY,WI 54307	39-1813461		198,653	0			TECHNICAL ASSISTANCE
(246) PENNSYLVANIA ASSOC OF CONSERVATION DISTRICTS 5925 STEVENSON AVE SUITE A HARRISBURG,PA 17112	23-6395202		202,457	0			TECHNICAL ASSISTANCE
(247) NATIONAL ASSOC OF RC&D COUNCILS INC 211 N UNION AVE OZARK AL,AL 36360	36-3832940		228,414	0			TECHNICAL ASSISTANCE
(248) TRINITY COUNTY RESOURCE CONSERVATION DISTRICT 90 HORSESHOE LANE PO BOX 1450 WEAVERVILLE,CA 96093	68-0191522		229,306	0			TECHNICAL ASSISTANCE
(249) SNOHOMISH CONSERVATION DISTRICT 528 91ST AVE NE SUITE A LAKE STEVENS,WA 98258	91-6000423		232,500	0			TECHNICAL ASSISTANCE
(250) CONNECTICUT COUNCIL ON SOIL AND WATER CONSERVATION 43 DAVENPORT DRIVE STAMFORD,CT 06902	01-0767142		244,145	0			TECHNICAL ASSISTANCE
(251) KANSAS ASSOC OF CONSERVATION DISTRICTS 414 AUTUMN LANE HAYS,KS 67601	30-0661669		248,753	0			TECHNICAL ASSISTANCE
(252) MECKLENBURG SOIL & WATER CONSERVATION DISTRICT 2145 SUTTLE AVE CHARLOTTE,NC 28208	56-1353625		266,170	0			TECHNICAL ASSISTANCE
(253) POPO AGIE CONSERVATION DISTRICT 221 SOUTH 2ND STREET LANDER,WY 82520	83-0235966		275,000	0			TECHNICAL ASSISTANCE
(254) LAKE RESOURCE CONSERVATION DISTRICT 889 LAKEPORT BLVD LAKEPORT,CA 95453	37-1831206		280,733	0			TECHNICAL ASSISTANCE
(255) NORTH CAROLINA DIVISION OF SOIL & WATER CONSERVATION 1614 MAIL SERVICE CENTER RALEIGH,NC 27699	56-6000732		295,000	0			TECHNICAL ASSISTANCE
(256) GEORGIA ASSOC OF CONSERVATION DISTRICTS PO BOX 1134 RINGGOLD,GA 30736	58-2539935		324,584	0			TECHNICAL ASSISTANCE
(257) ALASKA VILLAGE INITIATIVES 1577 C STREET SUITE 304 ANCHARAGE,AK 99501	92-0036144		377,901	0			TECHNICAL ASSISTANCE
(258) ARIZONA ASSOCIATION OF CONSERVATION DISTRICTS 7467 EAST BROADWAY BOULEVARD TUCSON,AZ 85710	86-0695025		531,048	0			TECHNICAL ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 259

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 0

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

	(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

Return Reference	Explanation
PART I, LINE 2:	THE ESTABLISHED PROCEDURES ARE OUTLINED IN THE REQUEST FOR PROPOSAL. EACH ORGANIZATION SIGNED A COMPLIANCE AGREEMENT. REPORTS ARE REQUIRED QUARTERLY.

Additional Data

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Software ID:

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Schedule J (Form 990)

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 for instructions and the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 JEREMY PETERS CEO/ALTERNATE BOARD MEMBER	**(i)**	271,821	1,792	0	12,377	12,621	298,611	0
	(ii)	0	0	0	0	0	0	0
2 JENNIFER NELLIGAN CHIEF PROGRAM OFFICER	**(i)**	171,001	1,776	0	8,550	1,878	183,205	0
	(ii)	0	0	0	0	0	0	0
3 KARLA MALDONADO-MITCHELL CHIEF OPERATING OFFICER	**(i)**	160,835	1,895	0	8,042	9,066	179,838	0
	(ii)	0	0	0	0	0	0	0

Schedule J (Form 990)

Part III Supplem

Provide the information

Return Refer
PART I, LINE 7

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	ALL STAFF

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es 1a, 1b, 3, 4a, 4b, 4c, 5a,
BONUS.

5b, 6a, 6b, 7, and 8, and

Explanation

for Part II. Also complete

this part for any additional

information.

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (AUCTION ITEMS)	X	38	107,450	FAIR MARKET VALUES
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II Supplemental

organization is
combination of

Return Reference
PART I, COLUMN (B):

Information. Provide the
reporting in Part I, colum
f both. Also complete this

	THE NUMBER R

information required by Par
n (b), the number of contrib
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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS

Employer identification number
74-1162773

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	CLASSES OF MEMBERS OR STOCKHOLDERS: ORGANIZATION IS A NON-PROFIT CORPORATION WITH MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7A	THE BOARD OF DIRECTORS OF THE NATIONAL ASSOCIATION OF CONSERVATION DISTRICTS CONSISTS OF ONE VOTING REPRESENTATIVE FROM EACH STATE ASSOCIATION OF CONSERVATION DISTRICTS AND DESIGNATES AN ALTERNATE REPRESENTATIVE TO THE BOARD OF DIRECTORS AS WELL. THE BOARD ALSO INCLUDES FIVE NONVOTING OFFICERS; ONE NONVOTING REPRESENTATIVE FROM EACH NACD GEOGRAPHIC REGION; AND THE IMMEDIATE PAST PRESIDENT WHO ALSO SERVES AS A NONVOTING MEMBER. EACH STATE ASSOCIATION SHALL DETERMINE THE METHOD OF SELECTION OF ITS REPRESENTATIVE ON THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS EACH HAVE EQUAL VOTING RIGHTS WITH A MAJORITY RULE VOTING PROCESS.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY OUTSIDE ACCOUNTANTS AND EMAILED TO THE FINANCE COMMITTEE. IT WAS REVIEWED BY SENIOR MANAGEMENT AND THE SECRETARY/TREASURER PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	ON AN ANNUAL BASIS, ALL MEMBERS OF THE EXECUTIVE BOARD, BOARD OF DIRECTORS, MEMBERS OF SENIOR MANAGEMENT, AND EMPLOYEES WITH PURCHASING AND/OR HIRING RESPONSIBILITIES OR AUTHORITY INFORM IN WRITING, THE CHIEF EXECUTIVE OFFICER AND THE CHAIR OF THE AUDIT COMMITTEE OF ALL REPORTABLE CONFLICTS. IF A CONFLICT ARISES, THE FOLLOWING RESOLUTIONS TAKE PLACE: -THE EXECUTIVE BOARD OR AUDIT COMMITTEE IS RESPONSIBLE FOR MAKING DECISIONS CONCERNING RESOLUTIONS OF CONFLICTS INVOLVING DIRECTORS, BOARD MEMBERS AND MEMBERS OF SENIOR MANAGEMENT. -THE EXECUTIVE BOARD IS RESPONSIBLE FOR MAKING ALL DECISIONS CONCERNING RESOLUTIONS OF CONFLICTS INVOLVING AUDIT COMMITTEE MEMBERS. -THE AUDIT COMMITTEE IS RESPONSIBLE FOR MAKING ALL DECISIONS CONCERNING RESOLUTIONS ON THE CONFLICT INVOLVING THE EXECUTIVE BOARD. -THE CEO IS RESPONSIBLE FOR MAKING ALL DECISIONS CONCERNING RESOLUTIONS ON CONFLICTS INVOLVING EMPLOYEES BELOW THE MANAGEMENT LEVEL, SUBJECT TO THE APPROVAL OF THE AUDIT COMMITTEE.
FORM 990, PART VI, SECTION B, LINE 15	THE CEO'S COMPENSATION IS DETERMINED YEARLY BY THE EXECUTIVE BOARD. SALARY SURVEYS AND OTHER BENCHMARK DATA ARE USED TO DETERMINE THE CEO'S SALARY. SALARY SURVEYS AND OTHER BENCHMARK DATA ARE USED TO DETERMINE KEY EMPLOYEE'S SALARY.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XII, LINE 2C:	AUDIT COMMITTEE CHAIR PERSON ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT, REVIEW, OR COMPILATION OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT BEEN CHANGED FROM PRIOR YEAR.

Additional Data

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