

# Executive Compensation and the Not-So-New 990

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# WHY WE ARE HERE TODAY



# History & Context of the New 990

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# 2008 Form 990 - Significant Revisions

- Updated after 30 years
  - Better oversight
  - Adopt to new, more complicated organizations
- Core Form
  - 11 Parts
    - Part VII (Compensation Information)
- Schedules
  - 16 Schedules
    - Schedule J & L (Compensation Related)

# Changes Not Gone Unchallenged

- Many note the IRS made changes without instruction of law, formal congressional or Treasury Dept. direction
- Considered a broad departure from matters of traditional tax administration
  - GuideStar commented that the new 990 “Goes beyond the information required by the Internal Revenue Code.”

# For the IRS, the Missing Link

- IRS believes there's a link between a well-run charity and tax compliance
- IRS has acknowledged, however, it has no enforcement authority regarding charity governance
  - Part VI of Form 990 Title:
    - “Governance, Management and Disclosure (*Sections A, B, and C request information about policies not required by the Internal Revenue Code*)”

# New Pillar of Service

- Commissioner from IRS states, “Second new pillar [of service] is to promote standards of good governance, management, and accountability. I believe that the IRS contributes to a compliant, healthy charitable sector by expecting the tax-exempt community to adhere to commonly accepted standards of good governance.”
- Not explicitly stated – answers contribute to “points” in determining necessity of an audit

# Origin of Many IRS Questions - The Code

- Most organizations exempt from income tax under section 501(a) of the Code
  - 501(a) – An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503
  - 501(c) (1-28)



# Section 501(c)(3)

- Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, **no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.**

# Not Just a 501(c)(3)

- If you are a 501(c)(3) you are also a 509(a)
  - Private Foundation v. Public Charity
- With 509(a) you are first a Private Foundation unless you are one of the following:
  - 509(a)(1): Publicly-supported charities
  - 509(a)(2): Exempt purpose activity-supported charities
  - 509(a)(3): Supporting organizations for 509(a)(1) and 509(a)(2) charities
  - 509(a)(4): Public safety charities

# How is Compensation Reported?

- Form 990, Part VII
  - Standard information: name, hours, position, reportable compensation, estimated amount of other compensation
- Schedule J
  - Details required for individuals meeting certain thresholds
    - Types of benefits received (i.e., 1<sup>st</sup> class travel, club dues, etc.)
    - How compensation levels determined (oversight, methodology)
    - Breakdown of W-2 into base compensation, bonus & other; deferred compensation; nontaxable benefits
- Schedule L
  - Report transactions with disqualified or interested persons

# Questions?



# Financial Terminology on the 990 - A Review

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# Financial Terminology on 990

- **COMPENSATION**

- All compensation reported is for the calendar year ending with or within the organization's fiscal (or tax) year

- **REPORTABLE COMPENSATION**

- For officers and employees; W-2 (calendar year)
- For directors and individual trustees; 1099-MISC
- For institutional trustees; fees paid for services paid pursuant to a contractual agreement or statutory entitlement (not reported on Schedule J)

# Financial Terminology on 990

- **OTHER COMPENSATION**

- Deferred comp not currently reportable on W-2
- Tax-deferred contributions by the employer to a qualified or nonqualified defined contribution plan
- Value of health benefits provided by the employer that are not included in reportable compensation
  - Includes health benefit plan premiums, medical reimbursement and flexible spending programs, and value of self-insured plans
  - Includes dental, optical, drug, and medical equipment benefits
  - Does not include disability or long-term care insurance premiums

# Financial Terminology on 990

- Report on Part VII of 990
- TODKE – Trustee, Officer, Director, Key Employee
- DIRECTOR OR TRUSTEE
  - Member of the organization's governing body, but only if the member has voting rights



# Financial Terminology on 990

- **OFFICER**

- Person elected or appointed to manage the organization's daily operations, such as a president, vice-president, secretary, or treasurer
  - Regardless of title, the “Top Management Official” and “Top Financial Official” are considered officers. If two or more individuals exercise such responsibility, treat all as officers
- “Current” officer (determined by title) was at any time during the organization's **fiscal year**

# Financial Terminology on 990

- **KEY EMPLOYEE**

- Meets all 3 of the following:

- Reportable compensation > \$150,000
    - Responsibility Test (details addressed on next slide)
    - Top 20 Test

- One of the top 20 employees to satisfy the first two tests

# Financial Terminology on 990

- **KEY EMPLOYEE (continued)**
  - **Responsibility Test - Detail**
    - Has responsibilities, powers, or influence over the organization as a whole that is similar to those of officers, directors, or trustees;
    - Manages a discreet segment or activity of the organization that represents 10% or more of the activities, assets, income or expense of the organization, as compared to the organization as a whole; or
    - Has or shares authority to control or determine 10% or more of the organization's capital expenditures, operating budget, or compensation for employees

# Financial Terminology on 990

- **HIGHLY COMPENSATED EMPLOYEE (HCE)**
  - Current employees with over \$100,000 of reportable compensation from the organization and related organizations
  - Not a TODKE of the organization
  - List the 5 highest HCE's

# Financial Terminology on 990

- EXAMPLE: X is an employee of Y University and is not a TODKE
- X's reportable compensation for the calendar year exceeds \$150,000
- X meets the Responsibility Test
- X would qualify as a key employee of Y, except that 20 employees had higher reportable compensation and otherwise qualify as key employees
- Therefore, those 20 are listed as the organization's key employees
- X has the highest reportable compensation from the organization and related organizations of all employees other than the 20 key employees
- X must be listed as one of the organization's five highest compensated employees.

# Questions?



# Independence & Interested Persons

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# Governing Body - Basics

- Form 990, Part VI, Section A: requires organizations to report on various aspects of their governing body and management
- Such governing board should be composed of persons who are informed and active in overseeing a charity's operations and finances



# Governing Body - Basics

- “Independent” board members should make up a majority of the voting members of any board
  - Boards should not be dominated by employees or others who are not, by their very nature, independent individuals because of family or business relationships
  - Narrow definition will pose significant challenges for many organizations seeking qualified directors

# Governing Body - Basics

- The IRS wants to know only the size of the organization's "decision-making" body and therefore, they ask for the number of voting members of the governing body
  - If there are officers, such as the CEO, that have voting rights – include such individuals in the count
  - If board members have unequal voting rights, such material difference must be explained in Schedule O

# Governing Body - Basics

- It is not necessary to provide an address for board members as in the past; however, if it is not possible for the IRS to reach any of the organization's board members (or other key individuals) via the organization's mailing address, you must provide an address as a Schedule O supplemental information item... thus such address becoming public information

# Governing Body - Basics

- Officer – person elected or appointed to manage the organization's daily operations
  - Determined by reference to articles, bylaws or resolutions
  - Always includes top management official and top financial official

# Governing Body - Basics

- Key Employee
  - \$150,000 test
  - Responsibility test
  - Top 20 Test
    - Key Employee will most likely include employees not historically included, for example:
      - Business Manager
      - Program Manager
      - Deputy Director

# Independent Board Member

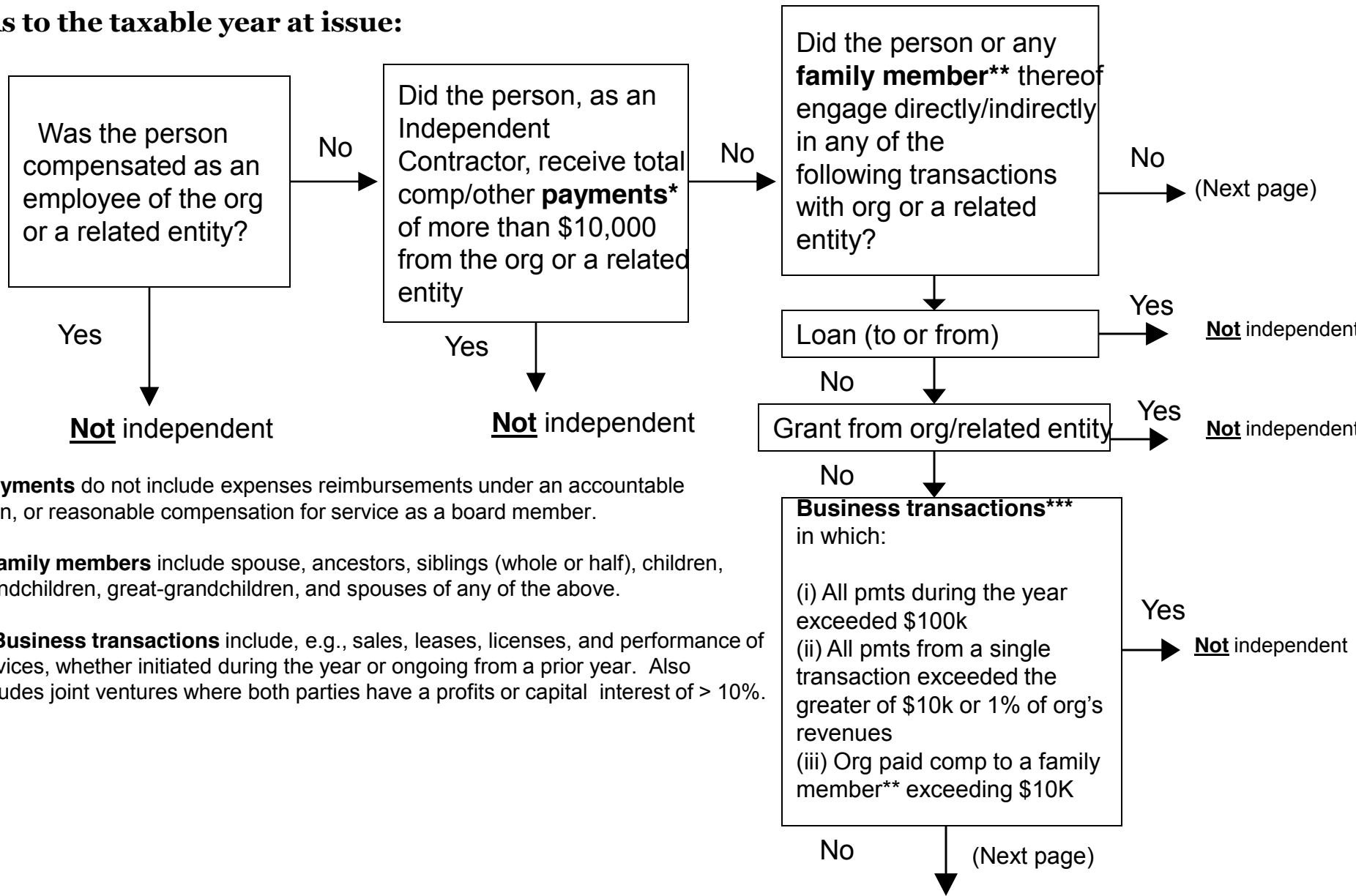
- Three conditions for independence:
  - Not compensated as an employee of organization or related entities
  - Did not receive compensation or other payments of more than \$10,000 from organization and related entities (other than reimbursed expenses or reasonable compensation for services as a director)
  - Did not (and family members did not) engage in any transaction with the organization or a related entity that is required to be reported on Schedule L
    - Loans
    - Grants
    - “Business transactions”

# Independent Board Member

- “Independence” is not lost merely because a board member:
  - Is a donor to the organization, regardless of amount
  - Has taken a bona fide vow of poverty and either:
    - Receives compensation as an agent of a religious order or certain religious organizations, or
    - Belongs to a religious order that receives sponsorship or payments from the organization
  - Receives financial benefits from the organization solely in the capacity of being a member of the class served by the organization

# Determining “Independence” of Board Members IRS Redesigned Form 990

As to the taxable year at issue:



\***Payments** do not include expenses reimbursements under an accountable plan, or reasonable compensation for service as a board member.

\*\***Family members** include spouse, ancestors, siblings (whole or half), children, grandchildren, great-grandchildren, and spouses of any of the above.

\*\*\***Business transactions** include, e.g., sales, leases, licenses, and performance of services, whether initiated during the year or ongoing from a prior year. Also includes joint ventures where both parties have a profits or capital interest of > 10%.



# Determining “Independence” of Board Members IRS Redesigned Form 990

## As to the taxable year at issue:

Was the person:

- A > 35% owner (individually or together with family member\*\* or other officer, directors or key employees) of another entity?
- An officer, director or key employee of another entity (other than a tax-exempt entity)
- A > 5% partner of a partnership or > 5% shareholder of a professional corporation

Yes

No

Independent

Did the Interested Person engage in any of the following transactions with the org or a related entity?

Loan (to or from)

Yes

No

Grant from org/ related entity

Yes

No

Not

Independent

Business transactions\*\*\* in which:

- All payments during the year exceeded \$100,000
- All payments from a single transaction exceeded the greater of \$10,000 or 10% of org’s revenue

Yes

No

# Business Relationships among Board Members, Part VI, Q2

- Question does not specify “current” ODTKE only, but also does not specifically include “former” ODTKEs
  - WTAS suggestion: address both current and former
- Privileged relationships are excluded, but other sensitive relationships such as bankers are included
  - Attorney/client; medical professional/patient; priest/clergy

# Business Relationships among Board Members, Part VI, Q2

- Exclusion for business transacted “in the ordinary course of either party’s business on the same terms as are generally offered to the public”
- It is sufficient to state “family relationship” or “business relationship” without greater detail
- Question does not apply to the five highest compensated individuals

# Family/Business Relationship

- Family relationship
  - Spouse
  - Ancestors (e.g., parents, grandparents, great-grandparents, etc.)
  - Brothers/Sisters (whole or half blood)
  - Children (natural or adopted)
  - Grandchildren
  - Great-grandchildren
  - Spouses of brothers/sisters/children/grandchildren/great-grandchildren
- Business relationship
  - Lengthy definition included in the instructions to Form 990; however, applies to current and former ODTKEs

# Schedule L - Transactions with Interested Persons

- Schedule L – Transaction with Interested Person
  - Excess benefit transactions
  - Loans to and from interested persons (defined)
  - Grants or assistance benefiting interested persons (defined)
  - Business transactions involving interested persons (defined)

# Schedule L - Transactions with Interested Persons

- “Interested Persons” include officers, directors, key employees, certain other disqualified persons, and highly compensated employees that are listed on Form 990, Part VII
- Part I requires organizations to identify Excess Benefit Transactions
- Part II identifies loans to and from interested persons

# Schedule L - Transactions with Interested Persons

- Part III requires identification of any grants or assistance from the organization to an Interested Person or person related to an Interested Person

# Schedule L - Transactions with Interested Persons

- Part IV requires identification of business transactions between the organization and Interested Person (including related persons of Interested Person i.e. Board Members, Officers, Key Employees & their family members)
  - Must describe the transaction, list the amount of the transaction and indicate whether there is a revenue sharing agreement
  - Organization must report any compensation paid to professional firms if any one of the firm's partners serve on the organization's board of directors



# Different Definitions of Interested Persons

- The different definitions reflect different purposes and contexts for each question
  - Part I of Schedule L asks for reporting excess benefit transactions as defined by IRC Sec 4958 and its regulations
  - Accordingly, the “interested persons” who must be reported in Part I are “disqualified persons” as defined in such Sec 4958 and the regulations

# Different Definitions of Interested Persons

- In contrast...
  - Part III of Schedule L asks for reporting of grants or assistance benefiting a larger range of interested persons, including current/former ODTKEs, family members thereof, grant selection committee members, substantial contributors and their employees, and 35% controlled entities of any of the above

# Different Definitions of Interested Persons

- Parts II and IV have additional definitions of interested persons to whom those parts apply
- Be aware that the definition of business relationship for Form 990, Part VI differs from the definition used for Form 990, Part IV, Line 28 and Schedule L, Part IV
  - Different reporting thresholds and exceptions set forth in their respective instructions

# Different Definitions of Interested Persons

- The Organization must engage reasonable effort to obtain the necessary information for Schedule L
- Distributing a questionnaire annually to each of its current/former ODTKEs and each grant selection committee member
- Have it include name/title/date/signature

# New IRS “Check Sheet”

## **Examination Materials Developed for Study of Exempt Organization Governance Now Available**

- The IRS has developed a check sheet to be used by IRS Exempt Organizations agents to capture data about the governance practices and the related internal controls of organizations under examination
- The data collected will be included in a long-term study to gain a better understanding of the intersection between governance practices and tax compliance
- The check sheet and related materials are now available on the IRS Charities and Nonprofits Web site

# Governance Check Sheet

## Governance Check Sheet

*This check sheet is to be used by EO Revenue Agents in the examination of I.R.C. 501(c)(3) public charities. Please complete all parts of this check sheet.*

### Part 1 - Revenue Agent and Exempt Organization Information

1. Agent Name	<input type="text"/>	Group Number	<input type="text"/>
2. Organization Name	<input type="text"/>		
3. EIN	<input type="text"/>		
4. Tax Period(s) Examined	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Form Being Examined	<input type="text"/>		
6. Foundation Code	<input type="text"/>		

### Part 2 - Governing Body and Management

7. Does the organization have a written mission statement that articulates its current I.R.C. § 501(c)(3) purpose(s)?   
Select one of the options.

8. Do the organization's bylaws set forth the following information for the members of the governing body and the organization's officers? Select one of the options from each of the drop down boxes.

Composition  Duties  Qualifications  Voting Rights

9. Have copies of the most recent versions of the organization's articles and bylaws been provided to the following? Select all that apply.  
☐ All Board Members   ☐ Only Voting Board Members   ☐ General Public (by request)   ☐ General Public (online)   ☐ Not Provided

10. At the beginning of the primary year under examination, what was the number of board members with voting rights? Enter a whole number.

11a. How often did a quorum of voting board members meet during the primary year under examination? Enter a whole number.

11b. How often did the full board meet during the primary year under examination? Select one of the options.

12. Did the number of meetings referred in 11a and 11b meet or exceed the meeting requirements set forth in the organization's bylaws? Select one of the options.

### Part 3 - Compensation

13. Are compensation arrangements for all officers, directors, trustees, and key employees approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement? Select one of the options.

14a. Does the authorized body rely upon comparability data in making compensation determinations? Select one of the options.

14b. If "Always" or "Sometimes" for 14a, select the comparability data considered by the organization? Select all that apply.  
☐ Exempt Organizations   ☐ Non-Profit Entities Not Exempt From Tax   ☐ Governmental Entities   ☐ For-Profit Entities   ☐ Other

14c. If the "Other" box is checked for 14b, provide a brief explanation of the other source.

15. Is the basis for all compensation determinations contemporaneously documented. Select one of the options.

### Part 4 - Organizational Control

16a. Did any of the organization's voting board members have a family relationship and/or outside business relationship with any other voting or non-voting board member, officer, director, trustee, or key employee? Select one of the options.

16b. If YES to 16a, list the number of relationships between the officers, directors, trustees, or key employees.

16c. Number with Family Relationships  Number with Business Relationships  Number with Both Relationships   
 Total Number of Relationships (should equal the amount listed in 16b)

17. Does effective control of the organization rest with a single or select few individuals? Select one of the options.

## Part 5 - Conflict of Interest

- 18a. Does the organization have a written conflict of interest policy? Select one of the options.
- 18b. If YES to 18a, does the policy address recusals? Select one of the options.
- 18c. If YES to 18a, does the policy require annual written disclosures of conflicts of interest? Select one of the options.
- 18d. If YES to 18a, during the primary year under examination, if any actual or potential conflicts of interest were disclosed, was the organization's conflict of interest policy adhered to? Select one of the options.

## Part 6 - Financial Oversight

19. Are there systems or procedures in place intended to make sure assets are properly used, consistent with the organization's mission? Select one of the options.
- 20a. How often did the organization provide board members with written reports of the organization's financial activities? Select one of the options.
- 20b. How often did the board discuss/consider reports of the organization's financial activities? Select one of the options.
21. Prior to filing, was the Form 990 reviewed by the full board and/or a designated committee? Select one of the options.
- 22a. During the primary year under examination, was an independent accountant's report prepared? Select one of the options.
- 22b. If YES to 22a, was the accountant's report discussed/considered by the full board and/or a designated committee? Select one of the options.
- 23a. Was a management letter prepared by the independent accountant? Select one of the options.
- 23b. If YES to 23a, was the management letter reviewed by the full board and/or a designated committee? Select one of the options.
- 23c. If YES to 23a, did the organization adopt any of the recommendations contained in the management letter? Select one of the options.

## Part 7 - Document Retention

- 24a. Does the organization have a written policy for document retention and destruction? Select one of the options.
- 24b. If YES to 24a, does the organization adhere to its written policy for document retention and destruction? Select one of the options.
25. Does the board contemporaneously document its meetings and retain this documentation? Select one of the options.
26. Was your examination hindered by a lack of necessary documentation? Select one of the options.

## Part 8 - Disposition

27. Examination Disposal Code for Primary Return

28. Principal Issue Codes for Primary Return

First Issue

Second Issue

Third Issue

Fourth Issue

# Governance Check Sheet

**Governance Project  
Guide Sheet for Completing the Project Check Sheet**

1. Enter the Agent's name and group number.
2. Enter the name of the organization examined.
3. Enter the EIN of the organization examined.
4. Enter the tax period or periods examined.
5. Enter the Form being examined (Form 990, Form 990-EZ, or Form 990-N). If different Forms were filed, enter the Form filed for the primary year under examination. If the organization was not required to file a Form 990, Form 990-EZ, or Form 990-N, select Not Applicable.
6. Enter the organization's foundation code.
7. Select Yes or No depending on whether the organization has a **written** mission statement that reflects its **current** I.R.C. § 501(c)(3) purpose(s). If the organization does not have a written mission statement, answer No. Likewise, if the organization has a written mission statement but its current activities do not reflect that mission statement, answer No even if the organization is fulfilling other appropriate I.R.C. § 501(c)(3) purposes.
8. For each item, select Yes – just officers, Yes – just directors, or Yes – both, as appropriate, based upon whether the organization's bylaws address the listed information with respect to those individuals. Select No if the bylaws do not address the listed information at all, or N/A – No Bylaws if the organization has no bylaws.
9. Select the appropriate box or boxes corresponding to those individuals or groups of individuals to whom the organization provides copies of its most recent articles and bylaws.
10. Enter the number of board members *with voting rights* as of the first date of the primary tax year under examination.
11.
  - a. Select the appropriate response (Once per year, Twice per year, Quarterly, Once per month, Twice per month, or Other) depending on the number of times the board met during the primary year under examination.
  - b. Select the appropriate response (Once per year, Twice per year, Quarterly, Once per month, Twice per month, or Other) depending on the number of times the board met during the primary year under examination. The board includes members with voting rights as well as those without voting rights. For purposes of this question, the term full board does not require that all board members actually be present.  
**Example:** If all board members were invited to attend a meeting and the board actually met, then this would qualify as a meeting of the full board.
12. Select the appropriate response (Yes-met the requirements, Yes-exceeded the requirements, No-did not meet the requirements) depending on whether the number of meetings actually held by the board met or exceeded the meeting requirements as set forth in the bylaws. For example, if the bylaws provided that the board would

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meet monthly (twelve times in a year) and the board only met ten times during the primary year under examination, then the response would be No. If the board does not have bylaws, the appropriate response is N/A – No bylaws.

13. Select Yes or No depending on whether compensation arrangements for all officers, directors, trustees, and key employees are approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement. If anyone with a conflict of interest with respect to a particular compensation arrangement participated in the approval of that particular compensation arrangement, the appropriate response is No. Select N/A – No Compensation Provided as appropriate. For purposes of this question, officers, directors, trustees, and key employees are the same as the definitions contained under I.R.C. § 4958.
14.
  - a. Select Always, Sometimes, or Never depending on whether the organization's authorized body relies upon comparability data in making compensation determinations. Select N/A – No Compensation Provided as appropriate.
  - b. If you responded Always or Sometimes to 14a, select the appropriate box or boxes corresponding to the comparability data considered by the organization in making its compensation determinations.
  - c. If the Other response is selected for 14b, please write in a brief description of the other comparability data referred to.
15. Select Yes or No depending on whether the organization contemporaneously documents the basis for its compensation determinations. For example, do the organization's meeting minutes or other documents, created at the time compensation is approved, reflect the reasons underlying particular compensation determinations? Select N/A – No Compensation Provided as appropriate.
16.
  - a. Select Yes or No depending on whether any of the organization's *voting board members* have either a family or business relationship with any other voting or non-voting board member, officer, director, trustee, or key employee. Family relationships include those of spouses, brothers or sisters, spouses of brothers or sisters, ancestors, children, grandchildren, great grandchildren, and spouses of children, grandchildren and great grandchildren. For purposes of this question, officers, directors, trustees, and key employees are the same as the definitions contained under I.R.C. § 4958.
  - b. If you responded Yes to question 16a, enter the number of such family or business relationships that exist.
  - c. If you responded Yes to question 16a, enter the number of voting members with family relationships, the number of voting members with business relationships, and the number of voting members with *both* types of relationships with any other voting or non-voting board member, officer, director, trustee, or key employee. The number of family, business, or both relationships should equal the number of relationships indicated in question 16b.

**Example:** An organization has a total of ten board members. Husband and Wife both serve on the board. Wife and another board member are the sole shareholders in a

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for-profit corporation. In addition, Wife and Husband are partners in a for-profit organization. For 16a, the answer would be yes. For 16b, the total number relationships would be two. For 16c, the answer would be one business relationship (the relationship between Wife and the other board member) and one for both (since Husband and Wife have both a family relationship and business relationship).

17. Select Yes or No depending on whether effective control of the organization rests with a single or select few individuals. For example, is there a single individual or small group of individuals to whom the board typically defers?
18. a. Enter Yes or No depending on whether the organization has a *written* conflict of interest policy.  
b. If you responded Yes to question 18a, select Yes or No depending on whether the conflict of interest policy addresses recusals. If you responded No to 18a, select Not Applicable.  
c. If you respond Yes to 18a, select Yes or No depending on whether the conflict of interest policy requires annual written disclosures of conflicts of interest. If you responded No to 18a, select Not Applicable.  
d. Select Never adhered to, Sometimes adhered to, Always adhered to, or Not Applicable depending on whether the organization's conflict of interest policy was adhered to. For example, did those with a conflict of interest on a particular matter recuse themselves from the corresponding decision making process? If you responded No to 18a, select Not Applicable. If no actual or potential conflicts of interest were disclosed during the primary year under examination, select Not Applicable.
19. Select Yes or No depending on whether the organization has systems or procedures in place intended to ensure that assets are used properly and consistently with the organization's mission.
20. a. Select Never, Once per year, Twice per year, Quarterly, Once per month, Twice per month, or Other depending on how often the organization provided board members with written reports of the organization's financial activities. The board includes members with voting rights as well as those without voting rights.  
b. Select Never, Once per year, Twice per year, Quarterly, Once per month, Twice per month, or Other depending on how often the board discussed/considered reports of the organization's financial activities. For example, look at whether the organization maintained complete, current, and accurate financial records, and whether the board had and exercised the opportunity to discuss/consider those reports and records. The board includes members with voting rights as well as those without voting rights.
21. Select Yes or No based on whether, prior to filing, the organization's Form 990 was reviewed by *either* the full board or a designated committee. Please note that the question addresses a *review* of the Form 990 prior to filing, not merely *receipt* of the Form 990 prior to filing. If the organization was not required to file a Form 990, Form 990-EZ, or Form 990-N then select Not Applicable.

22. a. Select Yes or No depending on whether an independent accountant's report was prepared during the primary year under examination.  
b. If you responded Yes to 22a, select Yes or No depending on whether the accountant's report was discussed/considered by either the full board or a designated committee. If you responded No to 22a, select Not Applicable.
23. a. Select Yes or No depending on whether a management letter was prepared by an independent accountant during the primary year under examination.  
b. If you responded Yes to 23a, select Yes or No depending on whether the management letter was reviewed by either the full board or a designated committee. If you responded No to 23a, select Not Applicable.  
c. If you responded Yes to 23a, select the appropriate response (Yes - adopted some, Yes - adopted all, or No - adopted none) based on whether the organization adopted any of the recommendations contained in the management letter. If you responded No to 23a, select Not Applicable.
24. a. Select Yes or No depending on whether the organization has a written policy for document retention and destruction.  
b. If you responded Yes to 24a, select the appropriate response (Yes - all of the time, Yes - some of the time, or No - none of the time) depending on whether the organization adhered to its written document retention and destruction policies during the primary year under examination. If you responded No to 24a, select Not Applicable.
25. Select the appropriate response (Yes - all of the time, Yes - some of the time, or No - none of the time) depending on how often the board of the organization contemporaneously documents its meetings *and* retains this documentation.
26. Select the appropriate response depending on whether your examination was hindered by a lack of necessary documentation. Consider whether documents that should have been available were never produced, prematurely destroyed, or otherwise unaccounted for.
27. Select the examination disposal code for the primary return from the drop down menu.
28. Select the principal issue codes for the primary return from the drop down menus.

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# Questions?



# Executive Compensation

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(410) 962-8970

# Exec's Salary Becomes a Funding Problem: County Deemed the Boss Was Getting Paid Too Much

- There was no shortage of cuts when the [Montgomery County](#), Md., budget was adopted this past May, but in a \$4.4-billion budget, \$55,000 sure did get a lot of attention. Among the budget cuts was \$55,000 initially proposed for Food & Friends.

The \$357,447 salary of Food & Friends Executive Director Craig Shniderman caught the attention of Montgomery County Councilman George Leventhal during the discretionary grant application process. New to this year's applications was the inclusion of the Executive Director's salary. Food & Friends, which had \$7.6 million in revenue during 2007, sought \$20,000 as a grant. Leventhal said only a few applications had salaries surpassing \$200,000, much less \$300,000.



D & FRIENDS, .INC..

52-16

990 Part V-A - List of Current Officers, Directors, Trustees and Key Employees Statement

and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan Exp Contrib Acc
M. SHNIDERMAN IGGS RD, NE NGTON, DC 20011	EXEC DIRECTOR 50.00	270,290.	87,157.
T P. HALL III IGGS RD, NE NGTON, DC 20011	PRESIDENT 10.00	0.	0.
TOPHER WOLF, ESQ. IGGS RD, NE NGTON, DC 20011	FIRST VICE PRESIDENT 5.00	0.	0.



# TO STAND UP TO SCRUTINY

- Board needs to set up a Compensation Committee

# Board Needs to Set-up a Compensation Committee

- This can be delegated to finance committee, personnel committee, or executive committee
- Or a special ad hoc committee can be formed
- A dedicated committee is often better able to devote the time and attention that executive compensation matters require
- Needs a formal delegation of authority from the Board - PUT IT IN THE MINUTES

# TO STAND UP TO SCRUTINY

- Board needs to set up a Compensation Committee
- Adopt a comprehensive Conflicts of Interest Policy

# TO STAND UP TO SCRUTINY

- Board needs to set up a Compensation Committee
- Adopt a comprehensive Conflicts of Interest Policy
- Adopt a Compensation Policy

# Compensation Policy

The policy of Better Nonprofits is to provide compensation for the Executive Director that is fair, reasonable, and consistent with compensation paid in the nonprofit sector for a position of comparable complexity and responsibility. The goal of this policy is to recruit and retain high-performing employees and to motivate, recognize, and reward excellent performance. Salaries will be set at least 90% of the average prevailing wage but no more than 125%.

# TO STAND UP TO SCRUTINY

- Board needs to set up a Compensation Committee
- Adopt a comprehensive Conflicts of Interest Policy
- Adopt a Compensation Policy
- Use Appropriate Comparability Data

# Comparability Data

- GuideStar [www.guidestar.org](http://www.guidestar.org)
- State of Maryland
- District of Columbia
- County Data

# GuideStar and the 990

The screenshot shows the GuideStar website as it appeared in the early 2000s, viewed through an Internet Explorer browser. The browser's address bar displays the URL <http://www2.guidestar.org/Home.aspx>. The website's header features the GuideStar logo, a navigation menu with links for Home, Products, My Account, About Us, Contact Us, News, and Blogs, and a shopping cart icon. A personalized welcome message, "Welcome Nancy Hall! [Logout](#)", is displayed on the left. To the right of the welcome message are three prominent yellow buttons: "Analyze Nonprofit Data", "Give to Charity", and "Update Nonprofit Report". The main content area is dominated by a large banner image showing a hand holding a starfish against a blue sky. Overlaid on the right side of this image is the text "Trusted nonprofit information. Confident decisions." Below the banner, there are three blue buttons: "Get Nonprofit Data the Way You Want It", "Make an Informed Giving Decision", and "Tell About Your Organization's Good Work". To the right of these buttons is a search section titled "Search GuideStar" with a link to "Advanced Search >". Below the title is a "Nonprofit Search" dropdown menu and a text input field. The bottom of the browser window shows the Windows taskbar with various open applications like iTunes, Microsoft Office Word, and Internet Explorer, along with the system clock showing 9:27 AM.

GuideStar nonprofit reports and Forms 990 for donors, grantmakers and businesses - Internet Explorer provided by Dell

<http://www2.guidestar.org/Home.aspx>

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Nonprofit Search

Done   Internet | Protected Mode: On   125%   9:27 AM



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 black lung benefit trust or private foundation)**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**A For the 2007 calendar year, or tax year beginning 07-01-2007 and ending 06-30-2008**

**B** Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return

☐ Amended return

☐ Application pending

**Please  
use IRS  
label or  
print or  
type. See  
Specific  
Instruc-  
tions.**

**C** Name of organization

PRESIDENT AND DIRECTORS OF GEORGETOWN COLLEGE FOR

Number and street (or P O box if mail is not delivered to street address) Room/suite  
37th and O Streets NW

City or town, state or country, and ZIP + 4  
Washington, DC 20057

**D** Employer iden

53-0196603

**E** Telephone num

(202) 687-5

**F** Accounting meth

☐ Other (speci

◆ **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

**G Web site:** ▶ www.georgetown.edu

**J Organization type** (check only one) ▶ ☒ 501(c) (3) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

**H and I are not applicable to sec**

**H(a)** Is this a group return for a

**H(b)** If "Yes" enter number of a

**H(c)** Are all affiliates included?

(If "No," attach a list. See

**H(d)** Is this a separate return fi

covered by a group ruling?

**I** Group Exemption Num

Washington, DC 20057				
Bienvenido F Nebres SJ 37th and O Streets NW Washington, DC 20057	Board Member 2	0	0	
John J DeGioia PhD C'79 G'95 37th and O Streets NW Washington, DC 20057	President & Director 40	607,939	34,643	
Philip T Inglis C'84 L'88 37th and O Streets NW Washington, DC 20057	Board Member 2	0	0	
Kenneth A Samet 37th and O Streets NW Washington, DC 20057	Board Member 2	0	0	

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	
William R Berkley 37th and O Streets NW	Board Member 2	0	0	

**(Form 990 or 990EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

Name of the organization  
PRESIDENT AND DIRECTORS OF GEORGETOWN COLLEGE FOR

**(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust  
Supplementary Information—(See separate instructions.)**

**MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

**Employer identification**

53-0196603

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors,**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation
Louis M Weiner 37th and O Streets NW Washington, DC 20057	Director Lombardi 40	500,156	6,419
James ReardonAnderson 37th and O Streets NW Washington, DC 20057	Dean, SFS Qatar 40	600,453	32,440
George Daly 37th and O Streets NW Washington, DC 20057	Dean, Bus School 40	475,982	26,631
John Thompson III 37th and O Streets NW Washington, DC 20057	Men's B-ball Coach 40	2,007,508	1,003,760

SCOPE	SECTOR	AGENCY CODE	990 DATE	REVENUE	ED SALARY
International		IAD	12/31/2008	3,738,950	213,158
International		GFFC	6/30/2008	8,375,328	180,000
International		ICFN	12/31/2008	4,600,889	130,436
International		SDC	9/30/2008	7,507,724	126,058
International		ICT	12/31/2008	5,757,373	103,239
International		MI	9/30/2008	5,497,301	95,100
<b><i>International</i></b>		<b><i>Average</i></b>			<b>\$ 141,332</b>

National	Environment	LTAI	12/31/2008	9,271,353	239,215
National	Environment	AFT	9/30/2008	9,251,552	229,616
National	Environment	RTTC	9/30/2008	6,192,046	184,572
National	Environment	ELI	12/31/2008	6,398,023	161,359
National	Environment	AR	6/30/2008	8,006,476	149,500
National	Environment	AFT	12/31/2008	5,706,209	149,080
National	Environment	CTEF	6/30/2008	5,180,343	146,536
National	Environment	NASA	9/30/2008	5,783,995	125,574
		<i>Average</i>			<i>173,182</i>
National	Health	LFA	9/30/2008	9,622,303	232,385
National	Health	NBCC	12/31/2008	10,669,467	200,000
National	Health	NDRN	9/30/2008	5,130,390	176,002
National	Health	AMOH	6/30/2008	7,943,267	172,458
		<i>Average</i>			<i>195,211</i>

Department of Human Resources: Employee Compensation - Internet Explorer provided by Dell

http://dchr.dc.gov/dcrs/comp/view\_a.1215.q.329980.dcrsNew%7C31636%7C.asp

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Department of Human Resources: Employee Co...

District of Columbia MAYOR FENTY DC GUIDE RESIDENTS BUSINESS VISITORS GOVERNMENT FOR KIDS

Department of Human Resources

DCHR HOME

SERVICES

DC Career Opportunities Employee Benefits Employee Compensation Employee Orientation Management Supervisory Service Performance Management Training & Development Classification and Compensation Reform

INFORMATION

ONLINE SERVICE REQUESTS

## Employee Compensation

The DC Department of Human Resources manages employee compensation programs that enable the District to attract, support, and retain a

information, contact the Office of Classification and Compensation at (202) 442-3204.

### FY 2010 Salary Schedules

- Union, Compensation Units 1 and 2
- Non-Union, Compensation
- Non-Union, Executive Service (DX)\*
- Office of the Chief Financial Officer
- Non-Union, CFO/AO1\*
- Attorneys
  - Union, Legal Service\*
  - Union, Public Service Commission\*
  - Non-Union, Legal Service\*
  - Non-Union, Supervisory Legal Service\*
- Department of Mental Health
  - Union, Interns and Residents\*
  - Union, Psychologist\*
  - Union, Technical/Paraprofessional\*
  - Union, Clerical/Administrative\*
  - Union, Corrections and Other Occupations\*
  - Union, Social Workers\*
  - Union, Health Care Occupations\*
  - Union, Maintenance/Trade/Labor\*
  - Union, Maintenance/Trade/Labor\*
  - Union, Correctional Officer, Special Police Officer, Police Officer, EMT/Paramedic\*
  - Non-Union, Supervisory Doctors\*
- Committee of Interns and Residents Union
  - Committee of Interns and Residents Union Table\*

Prior Salary Tables

## Department of Human Resources

## DCHR HOME

About DCHR  
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## SERVICES

DC Career  
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Management  
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Performance  
Management  
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Classification and  
Compensation Reform

## INFORMATION

Agency Calendar  
DCHR Directory  
District Personnel  
Manual  
Forms and Applications  
Photo Gallery  
District Agencies  
Publications

ONLINE SERVICE  
REQUESTS

## District of Columbia Salary Schedule: Executive Schedule

Fiscal Year: 2010 Service Code Definition: Executive Schedule

Effective Date: October 11, 2009 Affected CBU/Service Code(s): XXX A87

Percentage Increase: 0%

Union/Non-union: Non-union

Pay Plan Schedule: DX  
Peoplesoft Plan: DX0000

Resolution Number:

Date of Resolution:

Grade	Min	Mid	Max
E1	\$85,284	\$106,605	\$127,926
E2	\$92,746	\$115,901	\$139,056
E3	\$100,848	\$125,964	\$151,081
E4	\$109,590	\$136,859	\$164,129
E5	\$118,651	\$148,874	\$179,096

# State of Maryland

Salary Scales - Internet Explorer provided by Dell

http://compnet.comp.state.md.us/Central\_Payroll\_Bureau/General\_Information/Salary\_Scales/

sample nonprofit compensation policy

Salary Scales

**SPOTLIGHT ON THE COMPTROLLER OF MARYLAND**

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**Online Services**

**Salary Scales**

Effective September 23, 2009, Fiscal Year 2010:

- [Standard temporary salary scale effective 9/23/09 through 6/29/10](#)
- [Temporary hourly scales effective 9/23/09 through 6/29/10](#)
- [Other temporary scales effective 9/23/09 through 6/29/10](#)

**Archives:**

- [Standard salary scales FY 2010](#)
- [Hourly scales FY 2010](#)
- [Other FY 2010 pay scales](#)
- [Standard salary scales FY 2009](#)
- [Hourly Scales FY 2009](#)

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**STATE OF MARYLAND STANDARD  
TEMPORARY SALARY REDUCTION SCHEDULE  
Fiscal Year 2010 - Annual Rates Effective September 23, 2009**

GRADE	BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	MID POINT STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	THIRD QUARTILE STEP 15
5	\$20,871 800.54	\$21,580 827.73	\$22,318 856.04	\$23,085 885.46	\$23,883 916.07	\$24,712 947.86	\$25,144 964.43	\$25,583 981.27	\$26,033 998.53	\$26,490 1,016.06	\$26,957 1,033.97	\$27,434 1,052.27	\$27,918 1,070.83	\$28,415 1,089.90	\$28,920 1,109.27	\$29,435 1,129.02
6	\$22,112 848.14	\$22,871 877.25	\$23,658 907.44	\$24,481 939.00	\$25,333 971.68	\$26,220 1,005.70	\$26,683 1,023.46	\$27,153 1,041.49	\$27,635 1,059.98	\$28,123 1,078.70	\$28,624 1,097.91	\$29,134 1,117.47	\$29,654 1,137.42	\$30,183 1,157.71	\$30,724 1,178.46	\$31,276 1,199.63
7	\$23,440 899.07	\$24,252 930.22	\$25,096 962.59	\$25,975 996.31	\$26,889 1,031.36	\$27,840 1,067.84	\$28,331 1,086.67	\$28,835 1,106.01	\$29,350 1,125.76	\$29,874 1,145.86	\$30,409 1,166.38	\$30,955 1,187.32	\$31,510 1,208.61	\$32,076 1,230.32	\$32,657 1,252.60	\$33,246 1,275.19
8	\$24,861 953.58	\$25,731 986.95	\$26,633 1,021.54	\$27,573 1,057.60	\$28,550 1,095.07	\$29,566 1,134.04	\$30,094 1,154.30	\$30,633 1,174.97	\$31,182 1,196.03	\$31,743 1,217.54	\$32,315 1,239.48	\$32,899 1,261.88	\$33,494 1,284.71	\$34,100 1,307.95	\$34,721 1,331.77	\$35,352 1,355.97
9	\$26,382 1,011.92	\$27,311 1,047.55	\$28,277 1,084.60	\$29,283 1,123.19	\$30,329 1,163.31	\$31,417 1,205.04	\$31,981 1,226.67	\$32,559 1,248.84	\$33,146 1,271.36	\$33,747 1,294.41	\$34,358 1,317.85	\$34,984 1,341.86	\$35,620 1,366.25	\$36,268 1,391.11	\$36,933 1,416.61	\$37,608 1,442.50
10	\$28,008 1,074.28	\$29,003 1,112.45	\$30,037 1,152.11	\$31,114 1,193.42	\$32,233 1,236.34	\$33,395 1,280.91	\$34,001 1,304.15	\$34,617 1,327.78	\$35,247 1,351.94	\$35,890 1,376.61	\$36,545 1,401.73	\$37,213 1,427.35	\$37,894 1,453.47	\$38,590 1,480.17	\$39,297 1,507.29	\$39,615 1,519.48
11	\$29,747 1,140.99	\$30,813 1,181.87	\$31,919 1,224.30	\$33,071 1,268.48	\$34,267 1,314.36	\$35,512 1,362.11	\$36,160 1,386.96	\$36,821 1,412.32	\$37,495 1,438.17	\$38,182 1,464.52	\$38,881 1,491.33	\$39,195 1,503.37	\$39,916 1,531.03	\$40,652 1,559.26	\$41,403 1,588.07	\$42,170 1,617.48
12	\$31,810 1,212.44	\$32,749 1,256.13	\$33,934 1,301.58	\$35,165 1,348.80	\$36,447 1,397.97	\$37,779 1,449.06	\$38,471 1,475.61	\$39,177 1,502.68	\$39,494 1,514.84	\$40,219 1,542.65	\$40,963 1,571.19	\$41,720 1,600.22	\$42,492 1,629.84	\$43,280 1,660.06	\$44,083 1,690.86	\$44,904 1,722.35
13	\$33,802 1,288.85	\$34,821 1,335.61	\$36,090 1,384.28	\$37,408 1,434.83	\$38,775 1,487.27	\$39,794 1,526.35	\$40,528 1,554.50	\$41,275 1,583.16	\$42,041 1,612.54	\$42,820 1,642.42	\$43,613 1,672.83	\$44,421 1,703.82	\$45,248 1,735.54	\$46,091 1,767.88	\$46,958 1,801.13	\$47,853 1,835.46
14	\$35,736 1,370.70	\$37,039 1,420.68	\$38,397 1,472.77	\$39,401 1,511.28	\$40,852 1,566.93	\$42,362 1,624.85	\$43,148 1,655.00	\$43,948 1,685.68	\$44,767 1,717.10	\$45,600 1,749.05	\$46,449 1,781.61	\$47,330 1,815.40	\$48,232 1,850.00	\$49,154 1,885.36	\$50,091 1,921.30	\$51,048 1,958.01
15	\$38,016 1,458.15	\$39,013 1,496.39	\$40,448 1,551.44	\$41,941 1,608.70	\$43,495 1,668.31	\$45,112 1,730.33	\$45,951 1,762.51	\$46,812 1,795.53	\$47,705 1,829.79	\$48,613 1,864.61	\$49,541 1,900.21	\$50,487 1,936.49	\$51,451 1,973.47	\$52,436 2,011.25	\$53,439 2,049.72	\$54,463 2,089.00
16	\$40,048 1,536.09	\$41,526 1,592.78	\$43,064 1,651.77	\$44,661 1,713.03	\$46,324 1,776.82	\$48,081 1,844.21	\$48,999 1,879.42	\$49,934 1,915.28	\$50,888 1,951.87	\$51,860 1,989.16	\$52,852 2,027.21	\$53,864 2,066.02	\$54,899 2,105.72	\$55,952 2,146.11	\$57,025 2,187.27	\$58,119 2,229.23



# DEPARTMENT OF BUDGET AND MANAGEMENT

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## Maryland State Careers – Explore the Possibilities

Rewarding careers in public service start here. If you are looking for a career where your work truly matters, we invite you to explore the numerous open positions that serve the public good. Maryland State employees serve more than 5 million state residents through a wide variety of occupations.

The menu selections to the left will guide you to information you need for seeking employment with the State of Maryland. If the information for which you are searching is not in this space, please contact us at [marylandgov@doit.state.md.us](mailto:marylandgov@doit.state.md.us).



DEPARTMENT OF  
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Search Now:

This special search feature is very easy to use - - - to locate a job description, just type in your search criterion and a class code will bring the best results, but the following tips will help you understand how this search feature works.

- **Job Specifications are NOT the same as bulletins or job announcements.** A job specification is a document that describes the duties and responsibilities of a job in State service. The fact that you can find a job specification does NOT mean that there are any current job openings. For more information on what jobs are currently being recruited for, please go to the "[Current Recruitments](#)" page.
- **The most efficient way to search for a specific job class is by searching for its Class Code.** Each job class is identified by a "Class Code". The class code is unique to each job class. If you know the right code for a job class, you can find the job specification document. You won't have to look at a long list of documents to find the right one.
- If you need to look up the Class Code or salary for a job, you can view job class titles alphabetically in the "Job Class List" page. The Salary Plan contains the correct official job title. Some job titles include abbreviations. If a job specification has abbreviated words in its title, you should use those abbreviations, as they are in the specification.

DEPARTMENT OF  
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SPEC 0886 **ADMINISTRATOR VI**, 2586 **ADMINISTRATOR I**, 2587 **ADMINISTRATOR II**, 2588 **ADMINISTRATOR IV**, 3184 **ADMINISTRATOR V**, 0939 **ADMINISTRATOR VII**  
**ADMINISTRATOR II** (2587) Grade 17 ... **ADMINISTRATOR III** (2588) Grade 18 ... **ADMINISTRATOR I**  
**ADMINISTRATOR V** (3184) Grade 20 ... **ADMINISTRATOR VI** (0886) Grade 21

Last Modified - 5/18/2009

[\[View duplicates\]](#)

SPEC 0571 REVENUE **ADMINISTRATOR IV**, 2554 REVENUE **ADMINISTRATOR I**, 2555 REVENUE  
REVENUE **ADMINISTRATOR III**, 3459 REVENUE **ADMINISTRATOR V**, 2550 REVENUE **ADMINISTRATOR II** (2555) ... REVENUE **ADMINISTRATOR III** (3458) ... REVENUE **ADMINISTRATOR V** (3459) ... REVENUE **ADMINISTRATOR VI** (2550)

Last Modified - 5/18/2009

SPEC 1454 FOOD **ADMINISTRATOR I**, 1445 FOOD **ADMINISTRATOR II**, 1848 FOOD **ADMINISTRATOR IV**  
FOOD **ADMINISTRATOR II** (1445) ... FOOD **ADMINISTRATOR III** (1848) ... FOOD **ADMINISTRATOR I**,  
II, III, and IV are administrators of a dietary department food service program ... from the facility Administrator  
other designated official





<u>ADMINISTRATOR I</u>	(2586)	Grade 16
<u>ADMINISTRATOR II</u>	(2587)	Grade 17
<u>ADMINISTRATOR III</u>	(2588)	Grade 18
<u>ADMINISTRATOR IV</u>	(2589)	Grade 19
<u>ADMINISTRATOR V</u>	(3184)	Grade 20
<u>ADMINISTRATOR VI</u>	(0886)	Grade 21
<u>ADMINISTRATOR VII</u>	(0939)	Grade 22

I. NATURE OF WORK:

Administrator I - VII encompasses the full performance to second line managerial levels of administrative staff work related to the administration of departmental policy and overseeing or coordinating agency operations or functioning as a special assistant to an executive. Employees engaged in overseeing or coordinating agency operations are responsible for planning, organizing, implementing, administering and supervising the interpretation and application of agency policies, directives and procedures designed to accomplish the mission of the agency. Employees functioning as special assistants to departmental executives are responsible for program or project review, development, evaluation and coordination. Employees overseeing or coordinating agency operations generally supervise staff which may be comprised of professional, technical, administrative or clerical workers.

Employees receive managerial or executive supervision from a higher-level administrator or executive.

# County Information

Internet Explorer provided by Dell

http://www.montgomery.k12.ky.us/form%20files/Salary%20Schedules/FY08SlrySchdv6.pdf

sample nonprofit compensation policy

1 / 6 62.6%

Find

**MONTGOMERY COUNTY SCHOOLS**  
**Hourly Classified Salary Schedule**  
**2008**

YEARS OF EXPERIENCE

JOB TITLE	DAYS PER YEAR	HRS PER DAY	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Custodian	258	8	8.69	8.85	9.00	9.17	9.30	9.48	9.62	9.77	9.96	10.10	10.26	10.40	10.56	10.74	10.89	11.02	11.20	11.35	11.53	11.70	11.82	11.96	12.14	12.31	12.47	12.60	12.80	12.93	13.10	13.27	13.41
Head Custodian	258	8	9.44	9.60	9.75	9.92	10.05	10.23	10.37	10.52	10.71	10.85	11.03	11.15	11.31	11.49	11.64	11.77	11.95	12.10	12.28	12.45	12.57	12.73	12.89	13.06	13.22	13.35	13.55	13.68	13.85	14.02	14.16
Maintenance Worker	258	8	10.83	10.94	11.05	11.16	11.27	11.38	11.49	11.61	11.73	11.84	11.96	12.08	12.20	12.32	12.44	12.56	12.68	12.80	12.92	13.04	13.16	13.28	13.40	13.52	13.64	13.76	13.88	14.00	14.12	14.24	14.36
Maintenance Supervisor	258	8	12.33	12.44	12.55	12.66	12.77	12.88	12.99	13.11	13.23	13.34	13.46	13.58	13.70	13.82	13.94	14.06	14.18	14.30	14.42	14.54	14.66	14.78	14.90	15.02	15.14	15.26	15.38	15.50	15.62	15.74	15.86
Maintenance/HVAC Tech	258	8	11.83	11.94	12.05	12.16	12.27	12.38	12.49	12.61	12.73	12.84	12.96	13.08	13.20	13.32	13.44	13.56	13.68	13.80	13.92	14.04	14.16	14.28	14.40	14.52	14.64	14.76	14.88	15.00	15.12	15.24	15.36
General Farm Worker	258	8	12.58	12.69	12.80	12.91	13.02	13.13	13.24	13.35	13.46	13.57	13.68	13.79	13.90	14.01	14.12	14.23	14.34	14.45	14.56	14.67	14.78	14.89	15.00	15.11	15.22	15.33	15.44	15.55	15.66	15.77	15.88
Bus Driver, Asst. Mechanic	183/258	7/8	11.61	11.78	11.94	12.11	12.25	12.43	12.56	12.72	12.91	13.03	13.21	13.36	13.52	13.68	13.82	13.99	14.14	14.21	14.28	14.39	14.46	14.56	14.62	14.69	14.78	14.84	14.94	15.08	15.24	15.39	15.55
Driver/Trainer, Service Coord.	220	8	12.61	12.78	12.94	13.11	13.25	13.43	13.56	13.72	13.91	14.03	14.21	14.36	14.52	14.68	14.82	14.99	15.14	15.21	15.28	15.39	15.46	15.56	15.62	15.69	15.78	15.84	15.94	16.08	16.24	16.39	16.55
Mechanic	258	8	12.58	12.69	12.80	12.91	13.02	13.13	13.24	13.35	13.46	13.57	13.68	13.79	13.90	14.01	14.12	14.23	14.34	14.45	14.56	14.67	14.78	14.89	15.00	15.11	15.22	15.33	15.44	15.55	15.66	15.77	15.88
Head Mechanic	258	8	14.08	14.30	14.52	14.74	14.96	15.18	15.40	15.62	15.84	16.06	16.28	16.50	16.72	16.94	17.16	17.38	17.60	17.82	18.04	18.26	18.48	18.70	18.92	19.14	19.36	19.58	19.80	20.02	20.24	20.46	20.68
Food Service	183	Very	8.45	8.60	8.75	8.90	9.05	9.20	9.35	9.50	9.65	9.80	10.00	10.20	10.40	10.60	10.80	11.00	11.20	11.40	11.60	11.80	12.00	12.20	12.40	12.60	12.80	13.00	13.20	13.40	13.60	13.80	14.00
Food Service Manager	184	Very	9.45	9.60	9.75	9.90	10.05	10.20	10.35	10.50	10.65	10.80	11.00	11.20	11.40	11.60	11.80	12.00	12.20	12.40	12.60	12.80	13.00	13.20	13.40	13.60	13.80	14.00	14.20	14.40	14.60	14.80	15.00
Secretary, Job Trainer	Very	Very	10.72	10.90	11.00	11.21	11.79	12.04	12.14	12.34	12.47	12.68	13.22	13.47	13.59	13.80	13.98	14.08	14.20	14.32	14.40	14.53	14.62	14.73	14.81	14.95	15.03	15.16	15.39	15.66	15.90	16.03	16.20
Program Assistant	Very	Very	12.58	13.22	13.84	14.45	15.09	15.74	16.34	16.50	16.67	16.84	17.04	17.18	17.31	17.49	17.64	17.82	17.98	18.12	18.27	18.42	18.61	18.75	18.91	19.07	19.22	19.38	19.54	19.70	19.85	20.01	20.21
General Aide, After School Care	Very	Very	8.29	8.47	8.65	8.76	8.95	9.35	9.59	9.91	10.02	10.14	10.78	11.02	11.16	11.37	11.54	11.65	11.77	11.87	11.97	12.09	12.17	12.28	12.41	12.52	12.60	12.70	12.83	12.93	13.04	13.18	13.31
Daycare Supervisor	Very	Very	9.29	9.47	9.68	9.76	10.35	10.59	10.69	10.91	11.02	11.14	11.79	12.02	12.16	12.37	12.54	12.65	12.77	12.87	12.97	13.09	13.17	13.28	13.41	13.52	13.60	13.70	13.83	13.93	14.04	14.18	14.31
Specialized Aide, Computer Lab Asst.	Very	7	8.12	9.30	9.42	9.62	10.19	10.40	10.55	10.76	10.88	10.98	11.61	11.89	11.99	12.20	12.42	12.50	12.60	12.65	12.83	12.93	13.02	13.14	13.24	13.36	13.46	13.57	13.66	13.76	13.86	13.98	14.12
Bern. STI Clerk	187	7	9.62	9.80	9.92	10.12	10.69	10.93	11.05	11.26	11.38	11.48	12.11	12.39	12.49	12.70	12.92	13.00	13.10	13.15	13.33	13.43	13.52	13.64	13.74	13.86	13.96	14.07	14.16	14.25	14.36	14.48	14.62
Pre-Sch Hlth Svc Coord/Mgmt Recruter	Very	7	11.65	12.06	12.47	12.88	13.27	13.69	14.09	14.53	14.91	15.31	15.74	15.88	16.05	16.22	16.38	16.51	16.67	16.84	17.00	17.16	17.28	17.48	17.62	17.79	17.94	18.08	18.25	18.39	18.54	18.69	18.87
LPN	182	7	11.12	11.30	11.42	11.62	12.19	12.43	12.55	12.76	12.88	12.98	13.61	13.89	13.99	14.20	14.42	14.50	14.60	14.65	14.83	14.93	15.02	15.14	15.24	15.36	15.46	15.57	15.66	15.76	15.86	15.96	16.12
RN	182	7	13.12	13.30	13.42	13.62	14.19	14.43	14.55	14.76	14.88	14.98	15.61	15.89	15.99	16.20	16.42	16.50	16.60	16.65	16.83	16.93	17.02	17.14	17.24	17.36	17.46	17.57	17.66	17.76	17.86	17.98	18.12
Educational Interpreter I	182	7	15.21	15.36	15.52	15.68	15.84	16.00	16.16	16.32	16.49	16.67	16.84	17.01	17.18	17.37	17.55	17.74	17.82	17.97	18.16	18.36	18.55	18.75	18.95	19.15	19.36	19.57	19.78	19.98	20.20	20.42	20.59
Educational Interpreter II	182	7	21.80	22.02	22.24	22.46	22.69	22.92	23.15	23.38	23.61	23.85	24.09	24.33	24.57	24.82	25.06	25.31	25.57	25.82	26.08	26.34	26.61	26.87	27.14	27.41	27.69	27.96	28.24	28.52	28.81	29.10	29.39
Adult Education Instructor (yr degree)	Very	Very	21.42	21.53	21.64	21.75	21.85	21.96	22.07	22.18	22.29	22.41	22.52	22.63	22.74	22.86	22.97	23.09	23.20	23.32	23.44	23.55	23.67	23.79	23.91	24.03	24.15	24.27	24.39	24.51	24.63	24.76	24.88
Maintenance Technician	258	8	15.00	15.15	15.30	15.45	15.61	15.77	15.92	16.08	16.24	16.41	16.57	16.74	16.90	17.07	17.24	17.41	17.59	17.76	17.94	18.12	18.30	18.49	18.67	18.86	19.05	19.24	19.43	19.62	19.82	20.02	20.22
Assistant Childcare Director	250	8.00	10.29	10.39	10.50	10.60	10.71	10.81	10.92	11.03	11.14	11.25	11.37	11.48	11.60	11.71	11.83	11.95	12.07	12.19	12.31	12.43	12.56	12.68	12.81	12.94	13.07	13.20	13.33	13.46	13.60	13.73	13.87

Adjustment back to 1% step to advance a step each year.

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1

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# TO STAND UP TO SCRUTINY

- Board needs to set up a Compensation Committee
- Adopt a comprehensive Conflicts of Interest Policy
- Adopt a Compensation Policy
- Use Appropriate Comparability Data
- Assess All Components of Executive Compensation Relative to Comparable Organizations

# Components of Executive Compensation

- Benefits, individual health versus family coverage
- Contribution to 403(b)
- Life insurance
- Car
- Housing
- Low interest/no interest loans



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- Have Full Board Approve Chief Executive's Compensation

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- Adopt a Travel and Expense Reimbursement Policy
- Where the Stakes are High, Obtain a Reasoned Opinion

# When the Stakes are High

- A reasoned opinion from a lawyer, certified public accountant, or compensation expert protects the Board from incurring penalties for “knowingly” paying unreasonable compensation to a key employee or other insider
- A review can serve to discover and correct a weakness in analysis or documentation of the compensation process

# Rebuttable Presumption Procedures

- HUH?
- Treasury Regulations outline a process for public charities that, if followed, shifts the burden of proof to the IRS to prove that compensation is unreasonable
- IRS has published checklist
- If you do the above, you will have complied

- **REBUTTABLE PRESUMPTION CHECKLIST**

- 
- Applicable tax-exempt organization: Very Special Nonprofit
- Name of disqualified person: Norman Scott
- Position under consideration: Executive Director
- Duration of contract: 1 year
- Proposed Compensation:
  - Salary: \$120,000
  - Bonus: \$5,000
  - Deferred compensation: 5% employer contribution to 403(b)
  - Fringe benefits: health, dental, life \$12,000
  - Liability insurance premiums: 0
  - Forgone interest on loans: 0
  - Other: None
- Description of comparability data relied upon (e.g. association survey, phone inquiries, etc.)
- 990 data on [www.guidestar.org](http://www.guidestar.org) for salaries
- Phone calls to organizations for benefit data
- Sources and amounts of comparability data: See attached schedule
- Office or file where comparability data is kept: Human Resources Department at Headquarters office at 123 Main Street, Greenville, MD 21232
- Total proposed compensation: \$143,000
- Maximum total compensation per comparability data: \$172,000

	Our Organization		Comparable Organizations						
	Current	Proposed	ABC Corp	Best Group	Choice Agency	Devel Group	Excel Place	Fair Manor	Great Exp
Salary	110,000	120,000	106,587	71,609	148,613	78,454	78,688	197,280	72,568
Bonus	-	5,000	-	-					5,000
403(b)	5,500	6,000	3,198	2,148	8,917	3,138	-	11,837	1,451
Benefits	12,000	12,000	12,790	9,000	22,292	7,200	6,000	15,782	3,600
Total	127,500	143,000	122,575	82,757	179,822	88,792	84,688	224,899	82,619
Organization Budget	410,000	425,000	4,938,240	4,042,383	4,772,405	4,654,917	4,169,492	4,972,697	4,471,011
Years with Organization Degree	5 MA	6 MA	4 MA	16 No degree	5 MS	10 BA	22 BA	3 MBA	8 MS

Location: Baltimore City

All Baltimore City

Notes: Choice Agencies is growing at 10% each year for past three years.

Excel Place has lost \$500,000 in revenue in past two years.

Best Group ED will be retiring, per conversation with board member - replacement salary is \$125,000.

Salaries and Budgets gathered from GuideStar.

Benefits and degree information gathered from phone calls.

# Questions?

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# THANK YOU FOR ATTENDING!



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## REBUTTABLE PRESUMPTION CHECKLIST

1. Applicable tax-exempt organization: Very Special Nonprofit
2. Name of disqualified person: Norman Scott
3. Position under consideration: Executive Director
4. Duration of contract: 1 year
5. Proposed Compensation:
  - a. Salary: \$120,000
  - b. Bonus: \$5,000
  - c. Deferred compensation: 5% employer contribution to 403(b)
  - d. Fringe benefits: health, dental, life \$12,000
  - e. Liability insurance premiums: 0
  - f. Forgone interest on loans: 0
  - g. Other: None
6. Description of comparability data relied upon (e.g. association survey, phone inquiries, etc.)  
990 data on [www.guidestar.org](http://www.guidestar.org) for salaries  
Phone calls to organizations for benefit data
7. Sources and amounts of comparability data: See attached schedule
8. Office or file where comparability data is kept: Human Resources Department at Headquarters office at 123 Main Street, Greenville, MD 21232
9. Total proposed compensation: \$143,000
10. Maximum total compensation per comparability data: \$172,000
11. Compensation package approved by authorized body:
  - a. Salary: \$120,000
  - b. Bonus: \$5,000
  - c. Deferred compensation: 5% employer contribution to 403(b)
  - d. Fringe benefits: health, dental, life \$12,000
  - e. Liability insurance premiums: 0
  - f. Forgone interest on loans: 0
  - g. Other: None
12. Date compensation approved by authorized body: July 15, 20XX
13. Name of authorized body: Board of Directors
14. Members and qualifications of the authorized body present (indicate with X if voted in favor): X  
Mary Peters, Attorney, Peters & Kim; X Jim Burns, Bank President, Bank of the City, X Steve Stewart, MSW, Executive Director, City Hope; X Ann Smith, Retired, Public School Principal; X Paul Somers, Vice-President Technology, ACM Corporation; X Marc Wills, Planning Consultant, Wills Corporation; X Chuck Miller, CPA, Miller, Miller and Miller.
15. Comparability data relied upon by approving body and how data was obtained: Data gathered by Ann Smith who headed a compensation committee made up of Paul Somers and Marc Wills. Comparability data on attached spreadsheet

16. Names of and actions (if any) by members of authorized body having conflict of interest.  
Michael Scott, brother of Executive Director, serves on the board of directors. Michael Scott recused himself from discussion on compensation of his brother.
17. Date of preparation of this documentation (must be prepared by the later of the next meeting of authorized body, or 60 days after authorized body approved compensation): July 22, 20XX.
18. Date of approval of this documentation by Board (must be within reasonable time after preparation of documentation above): August 20, 20XX.

	Our Organization		Comparable Organizations							
	Current	Proposed	ABC Corp	Best Group	Choice Agency	Devel Group	Excel Place	Fair Manor	Great Exp	
Salary	110,000	120,000	106,587	71,609	148,613	78,454	78,688	197,280	72,568	
Bonus	-	5,000	-	-					5,000	
403(b)	5,500	6,000	3,198	2,148	8,917	3,138	-	11,837	1,451	
Benefits	12,000	12,000	12,790	9,000	22,292	7,200	6,000	15,782	3,600	
Total	127,500	143,000	122,575	82,757	179,822	88,792	84,688	224,899	82,619	
Organizati	410,000	425,000	4,938,240	4,042,383	4,772,405	4,654,917	4,169,492	4,972,697	4,471,011	
Years with	5	6	4	16	5	10	22	3	8	
Degree	MA	MA	MA	No degree	MS	BA	BA	MBA	MS	
Location: Baltimore City			All Baltimore City							
Notes: Choice Agencies is growing at 10% each year for past three years.										
Excel Place has lost \$500,000 in revenue in past two years.										
Best Group ED will be retiring, per conversation with board member - replacement salary is \$125,000.										
Salaries and Budgets gathered from Guidestar										
Benefits and degree information gathered from phone calls										

SALARIES FROM GUIDESTAR 990's WASHINGTON, DC												
SCOPE	SECTOR	AGENCY CODE	990 DATE	REVENUE	ED SALARY		SCOPE	SECTOR	AGENCY CODE	990 DATE	REVENUE	ED SALARY
International		IAD	12/31/2008	3,738,950	213,158		Local	Education	LSM	8/31/2008	9,221,258	185,000
International		GFFC	6/30/2008	8,375,328	180,000		Local	Education	COU	6/30/2008	5,863,848	153,261
International		ICFN	12/31/2008	4,600,889	130,436		Local	Education	DCPA	6/30/2008	9,947,568	143,750
International		SDC	9/30/2008	7,507,724	126,058		Local	Education	DCEC	6/30/2008	6,446,871	140,000
International		ICT	12/31/2008	5,757,373	103,239		Local	Education	WSFA	6/30/2008	3,109,785	129,344
International		MI	9/30/2008	5,497,301	95,100		Local	Education	JPDS	6/30/2008	4,461,237	128,340
International		Average			\$ 141,332		Local	Education	TMA	6/30/2008	7,984,011	126,000
							Local	Education	MAPCS	6/30/2008	8,239,966	115,600
National	Education	AEE	12/31/2008	5,000,000	340,000		Local	Education	WMST	6/30/2008	5,939,533	111,045
National	Education	NASF	6/30/2008	8,720,450	308,243		Local	Education	ECA	6/30/2008	2,779,532	104,639
National	Education	FAS	12/31/2008	8,562,889	246,721		Local	Education	HHSW	6/30/2008	5,465,761	103,364
National	Education	PBKS	7/31/2008	5,402,266	209,638		Local	Education	AMS	6/30/2008	3,476,177	100,442
National	Education	ABC	9/30/2008	7,045,642	178,527		Local	Education	SFF	6/30/2008	7,584,198	100,000
National	Education	ISEP	6/30/2008	5,688,963	141,835		Local	Education	NNV	6/30/2008	5,260,513	99,999
National	Education	NSOC	6/30/2008	5,777,952	137,288		Local	Education	EWS	6/30/2008	5,125,603	98,051
		Average			223,179		Local	Education	BTWP	6/30/2008	4,306,254	94,685
							Local	Education	TRPC	6/30/2008	5,071,381	90,420
National	Environment	LTAI	12/31/2008	9,271,353	239,215		Local	Education	CCPC	6/30/2008	4,143,669	90,360
National	Environment	AFT	9/30/2008	9,251,552	229,616		Local	Education	ELHP	6/30/2008	5,622,723	88,000
National	Environment	RTTC	9/30/2008	6,192,046	184,572		Local	Education	PCCC	9/30/2008	3,705,843	85,900
National	Environment	ELI	12/31/2008	6,398,023	161,359		Local	Education	DCBP	6/30/2008	3,790,070	80,165
National	Environment	AR	6/30/2008	8,006,476	149,500		Local	Education	BPCS	6/30/2008	2,643,679	59,467
National	Environment	AFT	12/31/2008	5,706,209	149,080			Average				110,356
National	Environment	CTEF	6/30/2008	5,180,343	146,536							
National	Environment	NASA	9/30/2008	5,783,995	125,574		Local	Human Services	FF	12/31/2008	7,712,894	256,330
		Average			173,182		Local	Human Services	WUL	9/30/2008	5,996,129	163,077
							Local	Human Services	HOR	6/30/2008	9,405,960	161,895
National	Health	LFA	9/30/2008	9,622,303	232,385		Local	Human Services	MSP	6/30/2008	2,683,313	161,246
National	Health	NBCC	12/31/2008	10,669,467	200,000		Local	Human Services	EBFS	9/30/2008	3,223,183	144,793
National	Health	NDRN	9/30/2008	5,130,390	176,002		Local	Human Services	HAP	8/31/2008	6,069,446	139,454
National	Health	AMOH	6/30/2008	7,943,267	172,458		Local	Human Services	ISS	9/30/2008	2,900,883	125,393
		Average			195,211		Local	Human Services	CHDC	6/30/2008	6,341,084	116,699
							Local	Human Services	HCG	6/30/2008	3,144,768	115,856
National	Human Services	YOTU	8/31/2008	2,135,627	235,773		Local	Human Services	ECC	6/30/2008	4,194,457	110,818
National	Human Services	RT	12/31/2008	9,489,721	180,258		Local	Human Services	LEDC	9/30/2008	3,050,151	110,000
National	Human Services	CTI	12/31/2008	10,302,301	152,680		Local	Human Services	NSV	6/30/2008	2,541,354	110,000
National	Human Services	NCA	10/31/2008	9,909,515	92,729		Local	Human Services	YAW	6/30/2008	3,948,158	110,000
		Average			165,360		Local	Human Services	ATC	9/30/2008	3,498,219	109,200
							Local	Human Services	HFT	9/30/2008	3,299,885	108,402
National	Other	IS	12/31/2008	9,796,639	420,717		Local	Human Services	ADC	9/30/2008	3,458,696	107,000
National	Other	JCFP	12/31/2008	8,018,231	290,970		Local	Human Services	HCS	6/30/2008	5,454,717	106,886
National	Other	BS	12/31/2008	7,587,577	286,813		Local	Human Services	COH	12/31/2008	4,384,400	104,705
National	Other	FAIR	12/31/2008	6,801,212	261,957		Local	Human Services	SWW	9/30/2008	1,863,215	104,031
National	Other	HSC	12/31/2008	3,050,811	244,903		Local	Human Services	CFTH	12/31/2008	8,446,423	103,663
National	Other	USSFF	6/30/2008	7,447,887	231,217		Local	Human Services	M	12/31/2008	7,453,940	100,037
National	Other	JW	12/31/2008	8,818,495	211,112		Local	Human Services	R	12/31/2008	2,888,237	100,000
National	Other	AUS	9/30/2008	6,675,693	186,045		Local	Human Services	RC	9/30/2008	4,011,416	97,798
National	Other	LCFTE	12/31/2008	3,236,377	175,463		Local	Human Services	LAS	12/31/2008	2,993,309	97,016
National	Other	LCOCR	12/31/2008	6,527,838	133,453		Local	Human Services	RMH	12/31/2008	2,246,171	95,250
National	Other	CLC	9/30/2008	5,300,506	115,000		Local	Human Services	CCS	6/30/2008	2,807,665	90,125
		Average			232,514		Local	Human Services	CUM	6/30/2008	8,446,044	90,000
							Local	Human Services	DCCK	12/31/2008	6,236,211	85,746
National Average					\$ 204,342		Local	Human Services	CHSF	9/30/2008	5,669,801	85,556
							Local	Human Services	OI	12/31/2008	2,566,781	85,378
Local	Animal	WARL	12/31/2008	5,036,498	75,513		Local	Human Services	PSCS	9/30/2008	3,062,863	83,166
							Local	Human Services	HFH	6/30/2008	3,143,636	76,960
Local	Arts	WPAS	8/31/2008	8,878,690	344,108		Local	Human Services	SI	6/30/2008	3,200,005	75,000
Local	Arts	LSM	6/30/2008	8,011,785	224,000		Local	Human Services	WH	6/30/2008	2,626,897	70,490
Local	Arts	ST	8/31/2008	5,468,646	109,436		Local	Human Services	JH	12/31/2008	4,277,157	60,447
Local	Arts	WMT	7/31/2008	3,452,619	85,000			Average				110,355
Local	Arts	JMD	8/31/2008	2,690,671	82,429							
		Average			168,995		Local	Average				\$ 117,867
Local	Health	DCPCA	12/31/2008	14,031,216	156,752							
Local	Health	NMSS	9/30/2008	5,238,326	232,500							
Local	Health	NKF	6/30/2008	2,572,538	200,000							
Local	Health	RS	8/31/2008	5,501,888	133,483							
Local	Health	HCP	9/30/2008	5,871,611	127,619							
Local	Health	CRHS	12/31/2008	3,751,453	71,751							
		Average			153,684							

SALARIES FROM GUIDESTAR 990's MARYLAND									
Code	County	990 Date	Revenue	ED Salary	Code	County	990 Date	Revenue	ED Salary
A	Alleghany	6/30/2008	3,337,334	62,858	H	Harford	6/30/2008	2,967,241	57,797
R	Alleghany	6/30/2008	3,737,145	69,980	<b>Average Harford</b>				<b>57,797</b>
Y	Alleghany	6/30/2008	3,483,670	84,000					
<b>Average Alleghany</b>				<b>72,279</b>	B	Howard	6/30/2008	3,076,462	79,182
					C	Howard	6/30/2008	4,107,190	88,878
A	Anne Arundel	6/30/2008	3,028,314	62,308	G	Howard	6/30/2008	3,505,258	72,601
H	Anne Arundel	6/30/2008	3,853,482	140,000	<b>Average Howard</b>				<b>80,220</b>
O	Anne Arundel	6/30/2008	4,559,208	104,151					
Y	Anne Arundel	6/30/2008	2,548,809	80,000	K	Kent	6/30/2008	3,223,040	76,359
<b>Average Anne Arundel</b>				<b>96,615</b>	U	Kent	6/30/2008	2,716,082	67,690
					<b>Average Kent</b>				<b>72,025</b>
A	Baltimore City	12/31/2007	4,654,917	78,454					
B	Baltimore City	6/30/2008	4,938,240	106,587	A	Montgomery	12/31/2007	3,967,759	123,400
C	Baltimore City	6/30/2008	3,755,732	75,732	F	Montgomery	6/30/2008	3,216,004	119,748
C	Baltimore City	12/31/2007	2,626,649	150,000	M	Montgomery	6/30/2008	4,175,365	70,082
C	Baltimore City	8/31/2007	4,042,383	71,609	M	Montgomery	6/30/2008	4,764,265	127,199
C	Baltimore City	6/30/2008	3,852,822	86,000	S	Montgomery	12/31/2007	4,887,149	199,807
C	Baltimore City	6/30/2008	2,915,434	160,000	W	Montgomery	6/30/2008	2,938,424	75,860
D	Baltimore City	6/30/2008	3,798,546	80,184	<b>Average Montgomery</b>				<b>119,349</b>
F	Baltimore City	6/30/2008	2,949,793	122,742					
F	Baltimore City	6/30/2008	2,818,846	100,485	A	Prince Georges	12/31/2007	4,474,658	199,588
G	Baltimore City	6/30/2008	3,923,217	71,200	B	Prince Georges	6/30/2008	2,860,505	147,399
G	Baltimore City	6/30/2008	3,452,681	85,027	C	Prince Georges	6/30/2008	3,640,434	97,729
H	Baltimore City	6/30/2008	4,772,405	148,613	N	Prince Georges	6/30/2008	2,840,893	90,000
M	Baltimore City	6/30/2008	3,343,617	82,612	R	Prince Georges	6/30/2008	3,611,329	117,287
M	Baltimore City	6/30/2008	2,518,083	111,946	R	Prince Georges	6/30/2008	3,081,619	92,174
P	Baltimore City	6/30/2008	4,169,492	78,688	S	Prince Georges	6/30/2008	3,612,957	196,166
P	Baltimore City	6/30/2008	4,972,697	197,280	S	Prince Georges	6/30/2008	3,878,961	112,238
S	Baltimore City	6/30/2008	4,471,011	77,568	U	Prince Georges	6/30/2008	2,515,414	75,178
T	Baltimore City	6/30/2008	3,108,483	88,750	<b>Average Prince Georges</b>				<b>125,307</b>
<b>Average Baltimore City</b>				<b>103,867</b>					
C	Baltimore County	6/30/2008	4,402,045	77,421	C	Queen Annes	6/30/2008	3,636,728	73,546
F	Baltimore County	6/30/2008	2,752,433	78,312	<b>Average Queen Annes</b>				<b>73,546</b>
F	Baltimore County	6/30/2008	3,488,357	84,996					
H	Baltimore County	12/31/2007	3,524,959	101,000	P	St. Marys	6/30/2008	3,257,490	114,253
S	Baltimore County	6/30/2008	3,950,486	110,000	W	St. Marys	6/30/2008	4,016,095	117,290
<b>Average Baltimore County</b>				<b>90,346</b>	<b>Average St Marys</b>				<b>115,772</b>
C	Calvert	6/30/2008	4,055,066	111,198	C	Talbot	6/30/2008	3,656,831	77,210
S	Calvert	6/30/2008	3,008,409	92,700	Y	Talbot	12/31/2007	4,923,836	100,040
<b>Average Calvert County</b>				<b>101,949</b>	<b>Average Talbot</b>				<b>88,625</b>
C	Carroll	6/30/2008	2,860,022	81,677	H	Washington	1/31/2008	4,007,487	94,533
C	Carroll	6/30/2008	3,920,237	95,190	M	Washington	6/30/2008	3,519,982	80,985
H	Carroll	6/30/2008	3,787,117	87,936	S	Washington	6/30/2008	4,384,982	81,007
<b>Average Carroll County</b>				<b>88,268</b>	S	Washington	6/30/2008	4,315,564	85,304
					Y	Washington	12/31/2007	3,615,125	99,500
					<b>Average Washington</b>				<b>88,266</b>
C	Charles	6/30/2008	3,531,115	91,500					
C	Charles	6/30/2008	2,667,002	74,381	B	Wicomico	6/30/2008	3,500,674	75,088
<b>Average Charles County</b>				<b>82,941</b>	H	Wicomico	6/30/2008	2,527,416	56,891
					M	Wicomico	6/30/2008	4,970,325	80,000
					Y	Wicomico	8/31/2008	3,260,036	109,000
A	Frederick	6/30/2008	3,345,390	118,418	<b>Average Wicomico</b>				<b>80,245</b>
I	Frederick	5/31/2008	4,523,730	101,269					
<b>Average Frederick</b>				<b>109,844</b>	W	Worcester	6/30/2008	3,894,226	80,853
					<b>Average Worcester</b>				<b>80,853</b>

Please email Nancy Hall at [nancy@amazingnonprofits.com](mailto:nancy@amazingnonprofits.com) for a list that contains actual names of organizations.

Type of Compensation	Where to Report				
	Form 990, Part VII, Section A, column (D) or (E)			Form 990, Part VII, Section A, column (F)	
	Schedule J (Form 990), Part II, column B(i)	Schedule J (Form 990), Part II, column B(ii)	Schedule J (Form 990), Part II, column B(iii)	Schedule J (Form 990), Part II, column C	Schedule J (Form 990), Part II, column D
Base salary/wages/fees paid	x				
Base salary/wages/fees deferred (taxable)	x				
Base salary/wages/fees deferred (nontaxable)				x	
Bonus paid (including signing bonus)		x			
Bonus deferred (taxable in current year)		x			
Bonus deferred (not taxable in current year)				x	
Incentive compensation paid		x			
Incentive compensation deferred (taxable in current year)		x			
Incentive compensation deferred (not taxable in current year)				x	
Severance or change of control payments made			x		
Sick pay paid by employer	x				
Third party sick pay			x		
Other compensation amounts deferred (taxable in current year)		x			
Other compensation amounts deferred (not taxable in current year)				x	
Tax gross-ups paid			x		
Vacation/sick leave cashed out			x		
Stock options at time of grant				x	
Stock options at time of exercise			x		
Stock awards paid by taxable organizations substantially vested			x		
Stock awards paid by taxable organizations not vested				x	
Stock equivalents paid by taxable organizations substantially vested			x		
Stock equivalents paid by taxable organizations not vested				x	
Loans—forgone interest or debt forgiveness			x		
Contributions (employer) to qualified retirement plan				x	
Contributions (employee deferrals) to section 401(k) plan			x		
Contributions (employee deferrals) to section 403(b) plan			x		
Qualified or nonqualified retirement plan defined benefit accruals (reasonable estimate of increase in actuarial value)				x	
Qualified or nonqualified retirement (defined contribution) plan investment earnings (no reportable or other compensation)					
Taxable distributions from qualified retirement plan (reported on Form 1099-R but not reportable or other compensation on Form 990)					

Type of Compensation	Where to Report				
	Form 990, Part VII, Section A, column (D) or (E)			Form 990, Part VII, Section A, column (F)	
	Schedule J (Form 990), Part II, column B(i)	Schedule J (Form 990), Part II, column B(ii)	Schedule J (Form 990), Part II, column B(iii)	Schedule J (Form 990), Part II, column C	Schedule J (Form 990), Part II, column D
Distributions from nongovernmental section 457(b) plan (no reportable or other compensation on Form 990)					
Amounts includible in income under section 457(f)			x		
Amounts deferred (plus earnings) under section 457(b) plan (vested)			x		
Amounts deferred (plus earnings) under section 457(b) plan (nonvested)				x	
Contributions to nonqualified plans (vested)			x		
Contributions to nonqualified plans (nonvested)				x	
Increase in earnings of nonqualified plan			x		
Scholarships and fellowship grants (taxable)			x		
Health benefit plan premiums (taxable)			x		
Health benefit plan premiums (nontaxable)					x
Medical reimbursement and flexible spending programs (taxable)			x		
Medical reimbursement and flexible spending programs (nontaxable)					x
Other health benefits (taxable)			x		
Other health benefits (nontaxable)					x
Life, disability, or long-term-care insurance (taxable)			x		
Life, disability, or long-term-care insurance (nontaxable)					*
Split-dollar life insurance (see Notice 2002-8, 2002-1 C.B. 398)			x		
Housing provided by employer (taxable)			x		
Housing provided by employer (nontaxable)					*
Personal legal services (taxable)			x		
Personal legal services (nontaxable)					*
Personal financial services (taxable)			x		
Personal financial services (nontaxable)					*
Dependent care assistance (taxable)			x		
Dependent care assistance (nontaxable)					*
Adoption assistance (taxable)			x		
Adoption assistance (nontaxable)					*
Tuition assistance for family (taxable)			x		
Tuition assistance for family (nontaxable)					*
Cafeteria plans (taxable)			x		
Cafeteria plans (nontaxable health benefit)					x
Cafeteria plans (nontaxable benefit other than health)					*
Liability insurance (taxable)			x		
Employer-provided automobile (taxable)			x		
Employer-subsidized parking (taxable)			x		

Type of Compensation	Where to Report				
	Form 990, Part VII, Section A, column (D) or (E)			Form 990, Part VII, Section A, column (F)	
	Schedule J (Form 990), Part II, column B(i)	Schedule J (Form 990), Part II, column B(ii)	Schedule J (Form 990), Part II, column B(iii)	Schedule J (Form 990), Part II, column C	Schedule J (Form 990), Part II, column D
Travel (taxable)			x		
Moving (taxable)			x		
Meals and entertainment (taxable)			x		
Social club dues (taxable)			x		
Spending account (taxable)			x		

**Note.** Items marked with asterisk “\*” instead of an “x” are excludible from Form 990, Part VII, Section A, column (F), if below \$10,000.

**Line 3.** Complete Schedule J (Form 990) for each of the following persons.

- Each individual listed in Part VII, Section A, as a former **officer**, former **key employee**, or a former **highest compensated employee**. To determine whether an individual received more than \$100,000 in **reportable compensation** in the aggregate from the organization and **related organizations**, add the amounts reported on all Forms W-2, box 5 and Forms 1099-MISC, box 7 issued to the individual by the organization and all related organizations (disregarding amounts from a related organization if below \$10,000) for the **calendar year** ending with or within the organization’s **tax year**.
- Each individual that received, solely in the capacity as a former **director** or former **trustee** of the organization, more than \$10,000 of reportable compensation (Part VII, Section A, columns (D) and (E)) during the year from the organization or related organizations. To determine whether an individual received or accrued more than \$10,000 in reportable compensation solely in the capacity as a former trustee or

director of the organization, add the amounts reported on all Forms 1099-MISC, box 7 and, if applicable, Forms W-2, box 5, issued to the individual by the organization and all related organizations, to the extent that such amounts relate to the individual’s past services as a trustee or director of the organization and not of a related organization. The \$10,000-per-related-organization exception does not apply for this purpose.

**Line 4.** Complete Schedule J (Form 990) for each individual listed in Section A who received or accrued more than \$150,000 of reportable and other compensation from the organization and related organizations. To determine whether any listed individual received or accrued more than \$150,000 of reportable and other compensation, add all **compensation** included in Part VII, Section A, columns (D), (E), and (F).

The following chart explains which **officers, directors, trustees, key employees, and highest compensated employees** must be reported on Form 990, Part VII, Section A, and on Schedule J (Form 990), as well. See also line 5 for additional individuals who must be reported on Schedule J, (Form 990), Part II.



**Matrix for Part VII, Section A, Lines 3 and 4**

<b>Position</b>	<b>Current or former</b>	<b>List on Form 990, Part VII, Section A . . .</b>	<b>List on Schedule J (Form 990), Part II . . .</b>
<b>Directors and Trustees</b>	Current	All	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations (do not report institutional trustees)
	Former	If reportable compensation in capacity as former director or trustee > \$10,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A (do not report institutional trustees)
<b>Officers</b>	Current	All	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations
	Former	If reportable compensation > \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A
<b>Key employees</b>	Current	All	All
	Former	If reportable compensation > \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A
<b>Other Five Highest Compensated Employees</b>	Current	If reportable compensation > \$100,000 in the aggregate from organization and related organizations	If reportable and other compensation > \$150,000 in the aggregate from organization and related organizations
	Former	If reportable compensation > \$100,000 in the aggregate from organization and related organizations	If listed on Form 990, Part VII, Section A

**Line 5.** Complete Schedule J (Form 990) for any individual listed on Form 990, Part VII, Section A if the person receives or accrues **compensation** from an **unrelated organization** for services rendered to the filing organization in the person's capacity as an **officer, director, trustee, or employee** of the filing organization. Also, specify on Schedule J (Form 990), Part III, the name of the unrelated organization, the type and amount of compensation it paid or accrued, and the person receiving or accruing such compensation. The organization must report as compensation amounts received or accrued by the person from the unrelated organization for services rendered to the organization, whether the unrelated organization treats the amounts as compensation, grants, or otherwise. The organization is required to report compensation from an unrelated organization only if it has knowledge of the compensation arrangement.

The compensation from the unrelated organization for services provided to the filing organization must be reported as compensation from the filing organization both on Form 990, Part VII and on Schedule J (Form 990), Part II. The amounts from the unrelated organization must be taken into account in determining whether the dollar thresholds are met for reporting such persons on Form 990, Part VII, Section A.

For purposes of line 5, disregard:

1. Payments from a **deferred compensation** trust or plan established, sponsored, or maintained by the organization (or a related organization), and deferred compensation held by such trust or plan;
2. Payments from a common paymaster for services provided to the organization (or to a related organization); or
3. Payments from an unrelated taxable organization that employs the individual and continues to pay the individual's regular compensation while the individual provides services without charge to the filing organization, but only if the unrelated

organization does not treat the payments as a charitable contribution to the filing organization.

**Example 1.** A is the CEO (and the **top management official**) of the organization. In addition to compensation paid by the organization to A, A receives payments from B, an unrelated corporation (using the definition of relatedness on Schedule R (Form 990)), for services provided by A to the organization. B also makes rent payments for A's personal residence. The organization is aware of the compensation arrangement between A and B, and does not treat the payments as paid by the organization for Form W-2 reporting purposes. A, as the top management official of the organization, must be listed as an officer of the organization in Part VII, Section A. However, the amounts paid by B to A require that the organization answer "Yes" on line 5 and complete Schedule J (Form 990) with respect to A.

**Example 2.** C is an attorney employed by a law firm that is not a related organization with respect to the organization. The organization and the law firm enter into an arrangement where C serves the organization, a section 501(c)(3) legal aid society pro bono, on a full-time basis as its vice-president and as a board member while continuing to receive her regular compensation from the law firm. The organization does not provide any compensation to C for the services provided by C to the organization, and does not report C's compensation on Form W-2 or Form 1099-MISC. The law firm does not treat any part of C's compensation as a charitable contribution to the legal aid society. Under these circumstances, the amounts paid by the law firm to C do not require that the organization answer "Yes" on line 5, with respect to C. Also, nothing in these facts would prevent C from qualifying as an independent member of the organization's governing body for purposes of Form 990, Part VI, line 1b.

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

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

[illegible]

[illegible]

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ©

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

<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.		
<b>(A)</b> Name and business address	<b>(B)</b> Description of services	<b>(C)</b> Compensation
<b>2</b> Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ©		

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" to Form 990,  
Part IV, question 23.

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2009

Open to Public  
Inspection

Name of the organization

Employer identification number

Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

- a The organization?
- b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

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

- a The organization?
- b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a		
4b		
4c		
5a		
5b		
6a		
6b		
7		
8		
9		

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

[illegible]

## Part III Supplemental Information

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

This image shows a blank sheet of white paper designed for handwriting practice. It features ten sets of horizontal dashed lines spaced evenly down the page. At the top center, there is a large, light-grey number '6'. The rest of the page is empty, providing space for writing practice.

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

© Complete if the organization answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
© Attach to Form 990 or Form 990-EZ. © See separate instructions.

OMB No. 1545-0047

**2009**

**Open To Public  
Inspection**

Name of the organization

Employer identification number

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . © \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . © \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
<b>Total</b> . . . . . © \$ _____										

**Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No



# Governance Check Sheet

This check sheet is to be used by EO Revenue Agents in the examination of I.R.C. 501(c)(3) public charities. Please complete all parts of this check sheet.

## Part 1 - Revenue Agent and Exempt Organization Information

1. Agent Name	<input type="text"/>	Group Number	<input type="text" value="0000"/>
2. Organization Name	<input type="text"/>		
3. EIN	<input type="text"/>		
4. Tax Period(s) Examined	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Form Being Examined	<input type="text"/>		
6. Foundation Code	<input type="text"/>		

## Part 2 - Governing Body and Management

7. Does the organization have a written mission statement that articulates its current I.R.C. § 501(c)(3) purpose(s)? Select one of the options.

8. Do the organization's bylaws set forth the following information for the members of the governing body and the organization's officers? Select one of the options from each of the drop down boxes.

Composition	<input type="text"/>	Duties	<input type="text"/>	Qualifications	<input type="text"/>	Voting Rights	<input type="text"/>
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9. Have copies of the most recent versions of the organization's articles and bylaws been provided to the following? Select all that apply.

☐ All Board Members   ☐ Only Voting Board Members   ☐ General Public (by request)   ☐ General Public (online)   ☐ Not Provided

10. At the beginning of the primary year under examination, what was the number of board members with voting rights? Enter a whole number.

11a. How often did a quorum of voting board members meet during the primary year under examination? Enter a whole number.

11b. How often did the full board meet during the primary year under examination? Select one of the options.

12. Did the number of meetings referred in 11a and 11b meet or exceed the meeting requirements set forth in the organization's bylaws? Select one of the options.

## Part 3 - Compensation

13. Are compensation arrangements for all officers, directors, trustees, and key employees approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement? Select one of the options.

14a. Does the authorized body rely upon comparability data in making compensation determinations? Select one of the options.

14b. If "Always" or "Sometimes" for 14a, select the comparability data considered by the organization? Select all that apply.

☐ Exempt Organizations   ☐ Non-Profit Entities Not Exempt From Tax   ☐ Governmental Entities   ☐ For-Profit Entities   ☐ Other

14c. If the "Other" box is checked for 14b, provide a brief explanation of the other source.

15. Is the basis for all compensation determinations contemporaneously documented. Select one of the options.

## Part 4 - Organizational Control

16a. Did any of the organization's voting board members have a family relationship and/or outside business relationship with any other voting or non-voting board member, officer, director, trustee, or key employee? Select one of the options.

16b. If YES to 16a, list the number of relationships between the officers, directors, trustees, or key employees.

16c. Number with Family Relationships    Number with Business Relationships    Number with Both Relationships

Total Number of Relationships (should equal the amount listed in 16b)

17. Does effective control of the organization rest with a single or select few individuals? Select one of the options.



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**Part 5 - Conflict of Interest**

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- 18a. Does the organization have a written conflict of interest policy? Select one of the options.
- 18b. If **YES** to 18a, does the policy address recusals? Select one of the options.
- 18c. If **YES** to 18a, does the policy require annual written disclosures of conflicts of interest? Select one of the options.
- 18d. If **YES** to 18a, during the primary year under examination, if any actual or potential conflicts of interest were disclosed, was the organization's conflict of interest policy adhered to? Select one of the options.

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**Part 6 - Financial Oversight**

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19. Are there systems or procedures in place intended to make sure assets are properly used, consistent with the organization's mission? Select one of the options.
- 20a. How often did the organization provide board members with written reports of the organization's financial activities? Select one of the options.
- 20b. How often did the board discuss/consider reports of the organization's financial activities? Select one of the options.
21. Prior to filing, was the Form 990 reviewed by the full board and/or a designated committee? Select one of the options.
- 22a. During the primary year under examination, was an independent accountant's report prepared? Select one of the options.
- 22b. If **YES** to 22a, was the accountant's report discussed/considered by the full board and/or a designated committee? Select one of the options.
- 23a. Was a management letter prepared by the independent accountant? Select one of the options.
- 23b. If **YES** to 23a, was the management letter reviewed by the full board and/or a designated committee? Select one of the options.
- 23c. If **YES** to 23a, did the organization adopt any of the recommendations contained in the management letter? Select one of the options.

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**Part 7 - Document Retention**

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- 24a. Does the organization have a written policy for document retention and destruction? Select one of the options.
- 24b. If **YES** to 24a, does the organization adhere to its written policy for document retention and destruction? Select one of the options.
25. Does the board contemporaneously document its meetings and retain this documentation? Select one of the options.
26. Was your examination hindered by a lack of necessary documentation? Select one of the options.

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**Part 8 - Disposition**

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27. Examination Disposal Code for Primary Return

28. Principal Issue Codes for Primary Return

First Issue

Second Issue

Third Issue

Fourth Issue