

ARKANSAS ETHICS COMMISSION
910 WEST SECOND STREET, SUITE 100
LITTLE ROCK, AR 72201
Phone (501) 324-9600 Toll Free (800) 422-7773

CITIZEN COMPLAINT FORM

The undersigned person files this complaint and requests that the Arkansas Ethics Commission conduct an investigation concerning the facts and actions detailed below for the purpose of determining whether or not there has been a violation of laws under the Commission's jurisdiction.

1. Identify the person you are complaining about:

Name: Arkansas Health Care Association Position or Title: Non-profit Organization

Address: 1401 Capitol Ave. Suite 180 Phone: (Home) _____
Little Rock, AR 72201 (Work) (501) 374-4422

2. State in your own words the *detailed* facts and the actions of the person named in section 1 which prompted you to make this complaint. The brief space provided below is not intended to limit your statement of facts. Please use the back of this form or additional sheets if necessary. Include relevant dates, times, and the names, and addresses of other persons whom you believe have knowledge of the facts.

Please see attached narrative and exhibit

3. Attach or make reference to any documents, materials, minutes, resolutions or other evidence which support your allegations.

State of Arkansas
County of PULASKI

I swear or affirm, under penalty of perjury, that the facts set forth in this complaint are true and correct to the best of my knowledge, information, and belief.

Subscribed and sworn before me this
18 day of July, 2016.

Signature: _____

Print your name: Matthew D. Campbell

Notary Signature:

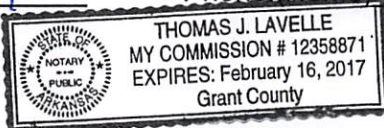
Thomas J. Lavelle

Mailing address: 1202 Main St. #210

Little Rock, AR 72202

My Commission Expires: 2-16-17

Phone: (Home) 501-749-6278 (Work) 501-396-9246



Summary: According to fund-raising filings submitted to this Commission, Arkansas Health Care Association (“AHCA”) has donated a total of \$330,000 to Health Care Access for Arkansans, a ballot-question committee. AHCA is not an approved political-action committee, nor is it a registered ballot-question committee in Arkansas. However, as explained herein, because the total amount donated to Health Care Access for Arkansans is more than two percent of AHCA’s revenue, expenses, or funds, this Commission’s rules specify that AHCA must be considered a ballot-question committee and, accordingly, must file the reports required of such a committee. AHCA’s failure to do so is a violation of this Commission’s rules, and AHCA must report all contributions and expenditures from at least April 2016 through the end of this year.

Facts & Law: Section 600(c) of this Commission’s Rules on Ballot and Legislative Question Committees defines “Ballot Question Committee.” As is relevant here, Section 600(c)(2) specifically states:

A person other than an individual or an approved political action committee as defined in § 600(a) of these rules, located within or outside Arkansas, also qualifies as a ballot question committee if two percent (2%) or more of its annual revenues, operating expenses, or funds are used to make a contribution or contributions to another ballot question committee and if the contribution or contributions exceed ten thousand dollars (\$10,000) in value.

See also Ark. Code Ann. § 7-9-402(2)(B).

It is undisputed that Health Care Access for Arkansans is a ballot-question committee. *See, e.g.,* HCAA Financial Report, filed Jul. 14, 2016 (showing Health Care Access for Arkansans as a ballot-question committee). Accordingly, § 600(c)(2) would apply to any entity that donated to Health Care Access for Arkansans, provided the other criteria in that rule were met.

On or about May 4, 2016, AHCA contributed \$250,000.00 to Health Care Access for Arkansans. *See* HCAA Financial Report, filed June 14, 2016. On or about June 23, 2016, AHCA contributed another \$80,000.00 to Health Care Access for Arkansans. *See* HCAA Financial Report, filed Jul. 14, 2016.

According to the most recent 990 available for AHCA, the organization's total revenue for 2014 was \$2,400,790.00 and, for 2013, it was \$2,547,350.00. *See* Exhibit A. AHCA's expenditures for 2014 totaled \$2,364,685.00, and, for 2013, their expenditures were \$2,249,382.00. *See id.* AHCA's assets ("funds," as that word is used in § 600(c)(2)) were \$1,488,748.00 in 2014 and \$1,527,431.00 in 2013. *See id.*

Two percent of AHCA's 2014 revenue is \$48,015.80. Two percent of AHCA's 2014 expenditures is \$47,293.70. Two percent of AHCA's assets in 2014 equals \$29,774.96. By every available metric, then, the \$330,000.00 given to Health Care Access for Arkansans by AHCA in 2016 makes AHCA a ballot-question committee under § 600(c)(2).¹

Based on this Commission's rule, AHCA, as a ballot-question committee, was required to file financial reports as required by Sections 608 through 610 of the Rules on Ballot and Legislative Question Committees "no later than fifteen (15) days following the month in which" the threshold for filing is met. *See* Section 610(a)(1). By that rationale, when AHCA received the \$250,000.00 for donation to Health Care Access for Arkansans prior to May 4, 2016, the reporting requirements

¹ Indeed, for AHCA's contributions not to qualify it as a ballot-question committee, AHCA would have to show revenue, expenditures, and funds each totaling at least \$16,500,000.01, an increase of over 700% of AHCA's historical pattern of funding and expenditures. Given how unlikely such a sudden increase would be, especially across three categories, the fact that this complaint is based on 2014 numbers, rather than 2015 or 2016, is unimportant. Moreover, because AHCA has apparently not filed a Form 990 for 2015, the 2014 numbers are the only publicly available data upon which we can rely.

were triggered, and AHCA should have begun filing financial-disclosure reports by May 15, 2016, at the latest. (Indeed, if those funds were received in March, AHCA's first disclosures were due by April 15, 2016.)

This Commission has jurisdiction to investigate a "violation...of the Disclosure Act for Public Initiatives, Referenda, and Measures Referred to Voters, § 7-9-401, *et seq.*" Ark. Code Ann. § 7-6-217(g)(3). Standard procedure requires that this Commission's present a preliminary report to the Commission "within sixty (60) days of the filing of the complaint, *unless good cause be shown.*" Ark. Ethics Comm'n R. Practice & Proc. VI(6) (emphasis added). However, in this instance, I believe there is good cause for this Commission to expedite the investigation to a shorter timeframe.

Specifically, Arkansas law requires that Health Care Access for Arkansans' ballot question be certified by the Secretary of State no later than August 25, 2016, pursuant to Ark. Code Ann. § 7-5-204(a). The purpose of Arkansas's campaign-disclosure laws and rules is so that the people of Arkansas can be fully apprised about who is behind a given ballot-question committee and, more accurately, who is funding a ballot-question committee. Unless AHCA is ordered to file all missing campaign-disclosure forms immediately, or as close to immediately as practicable, the time for certifying the ballot question will have long since come and gone before this Commission's procedures have run their course.

Worse, if the matter is not expedited, it is entirely possible that the general election might have passed before a resolution is reached in this matter, and the people of Arkansas will have been completely deprived of their right to know who is funding AHCA's support of Health Care Access for Arkansans' efforts. AHCA's lack of transparency should not be rewarded simply because of

the standard timeframe for this Commission's procedures, given that good cause exists for this Commission to expedite the matter and resolve it much more quickly.

Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2014

Open to Public Inspection

EXHIBIT

A

A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014

B Check if applicable:

☐ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pendingC Name of organization
ARKANSAS HEALTH CARE ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1401 WEST CAPITOLCity or town, state or province, country, and ZIP or foreign postal code
LITTLE ROCK, AR 72201

D Employer identification number

71-6060220

E Telephone number

(501) 374-4422

G Gross receipts \$ 2,400,790

F Name and address of principal officer

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☒ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

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

L Year of formation

M State of legal domicile

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

ARKANSAS HEALTH CARE ASSOCIATION WAS ORGANIZED FOR THE FOLLOWING PURPOSES: (A) TO MAINTAIN HIGH STANDARD OF QUALITY CARE AND ADMINISTRATION OF NURSING HOMES AND SIMILAR HEALTH CARE FACILITIES, (B) TO CREATE GREATER OPPORTUNITIES FOR THE ESTABLISHMENT AND EXPANSION OF LICENSED FACILITIES, (C) TO ADOPT AND PROMOTE EDUCATIONAL PROGRAMS, AND (D) TO PROMOTE THE BEST INTEREST OF THE RESIDENTS, PATIENTS, OWNERS, ADMINISTRATORS, AND WORKERS IN HEALTH CARE FACILITIES THROUGHOUT THE STATE OF ARKANSAS

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	9
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	8,910
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	-5,680

Revenue

	Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,682,765
9	Program service revenue (Part VIII, line 2g)	792,424
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,887
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	69,274
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,547,350
		2,400,790

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	441,516
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,807,866
18	Total expenses—add lines 13-17 (must equal Part IX, column (A), line 25)	2,249,382
19	Revenue less expenses—subtract line 18 from line 12	297,968
		36,105

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,527,431
21	Total liabilities (Part X, line 26)	93,053
22	Net assets or fund balances—subtract line 21 from line 20	1,488,748
		61,484

Part II Signature Block

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

Sign Here

Signature of officer

RACHEL DAVIS Executive Dir
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name
JOHN ED WELCHPreparer's signature
JOHN ED WELCH

Firm's name ▶ Welch Couch & Company PA

Firm's address ▶ 410 Barnett Dr

Batesville, AR 72501

May the IRS discuss this return with the preparer shown above? (see instructions)
For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No**1** Briefly describe the organization's mission

ARKANSAS HEALTH CARE ASSOCIATION WAS ORGANIZED FOR THE FOLLOWING PURPOSES (A) TO MAINTAIN HIGH STANDARD OF QUALITY CARE AND ADMINISTRATION OF NURSING HOMES AND SIMILAR HEALTH CARE FACILITIES, (B) TO CREATE GREATER OPPORTUNITIES FOR THE ESTABLISHMENT AND EXPANSION OF LICENSED FACILITIES, (C) TO ADOPT AND PROMOTE EDUCATIONAL PROGRAMS, AND (D) TO PROMOTE THE BEST INTEREST OF THE RESIDENTS, PATIENTS, OWNERS, ADMINISTRATORS, AND WORKERS IN HEALTH CARE FACILITIES THROUGHOUT THE STATE OF ARKANSAS

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 1,867,159 including grants of \$) (Revenue \$)
EDUCATE MEMBERS THROUGH PUBLICATIONS, CONFERENCES, AND SEMINARS IN ORDER TO IMPROVE HEALTH CARE FACILITIES THROUGHOUT THE STATE OF ARKANSAS ALSO TO PROVIDE AN ANNUAL DIRECTORY OF ARKANSAS NURSING HOMES

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 1,867,159

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . .</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . .</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . .</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . .</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .	24d		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . .</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . .</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II . . .</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . .</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . .</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . .</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . .</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . .</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . .</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . .</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . .</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . .</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . .</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O . . .	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	16	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	9	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	Yes
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	No
9a Did the sponsoring organization make any taxable distributions under section 4966?	9a	No
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	No
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders.	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	No
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	No
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c Enter the amount of reserves on hand.	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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

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

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	16
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b Enter the number of voting members included in line 1a, above, who are independent	1b	16
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6 Did the organization have members or stockholders?	6	No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	8a	Yes
b Each committee with authority to act on behalf of the governing body?	8b	Yes
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 ▶ PAM WHITE
 1401 W CAPITOL
 LITTLE ROCK, AR 72201 (501) 374-4422

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JIM COOPER Past President	1 00 0 00	X						0	0	0
(2) PEGGY MOODY DIST PRESIDENT	1 00 0 00	X						0	0	0
(3) ALAN CURTIS 1ST VICE PRESID	1 00 0 00	X		X				0	0	0
(4) MICHAEL MORTON President	1 00 0 00	X		X				0	0	0
(5) MARLISA THOMPSON SECRETARY-TREAS	1 00 0 00	X		X				0	0	0
(6) BRYAN ADAMS DIST PRESIDENT	1 00 0 00	X						0	0	0
(7) ROCHELLE MASENGILL MEMBER	1 00 0 00	X						0	0	0
(8) DAVID NORSWORTHY DIST PRESIDENT	1 00 0 00	X						0	0	0
(9) TROY MORRIS MEMBER	1 00 0 00	X						0	0	0
(10) DAVID BARKER 2ND VICE PRESID	1 00 0 00	X		X				0	0	0
(11) GWEN BROGDON DIST PRESIDENT	1 00 0 00	X						0	0	0
(12) JIMMY ELROD MEMBER	1 00 0 00	X						0	0	0
(13) JOHN PONTHE DIST PRESIDENT	1 00 0 00	X						0	0	0
(14) JOSHUA KILGORE MEMBER	1 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) DUSTY MAXWELL MEMBER	1 00 0 00	X						0	0	0
(16) LIZ BLANKENSHIP MEMBER	1 00 0 00	X						0	0	0
(17) RACHEL DAVIS Executive Dir	40 00 0 00			X				122,664	0	0

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	122,664		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.	
(A) Name and business address	(B) Description of services
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0	

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	1,621,007				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,621,007			
	Program Service Revenue	Business Code				
2a CONVENTIONS/SEMINARS		335,046	335,046			
b EDUCATION		72,150	72,150			
c SPONSORSHIP		345,000			345,000	
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		752,196				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,910			1,910
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)		0			
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18					
	b Less direct expenses					
	c Net income or (loss) from fundraising events		0			
	9a Gross income from gaming activities See Part IV, line 19					
	b Less direct expenses					
	c Net income or (loss) from gaming activities		0			
	10a Gross sales of inventory, less returns and allowances					
	b Less cost of goods sold					
	c Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue	Business Code					
11a AHCF REIMBURSEMENT		4,000			4,000	
b DIRECTORY INCOME		8,910		8,910		
c MISCELLANEOUS REVENUE		12,767			12,767	
d All other revenue						
e Total. Add lines 11a-11d		25,677				
12 Total revenue. See Instructions		2,400,790	407,196	8,910	363,677	

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)**Check if Schedule O contains a response or note to any line in this Part IX ☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	122,664			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	204,648	204,648		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	39,692	39,692		
10 Payroll taxes	27,652	27,652		
11 Fees for services (non-employees)				
a Management	0			
b Legal	160,295	74,420	85,875	
c Accounting	0			
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12 Advertising and promotion	23,175	23,175		
13 Office expenses	0			
14 Information technology	0			
15 Royalties	0			
16 Occupancy	120,319		120,319	
17 Travel	24,686		24,686	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	16,390	16,390		
23 Insurance	7,687		7,687	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a AMERICAN HEALTHCARE DUES	461,677	461,677		
b LEGISLATIVE SERVICES	283,152	283,152		
c CONVENTION EXPENSE	276,075	276,075		
d PROVISION FOR BAD DEBTS	134,619	134,619		
e All other expenses	461,954	446,488	15,466	
25 Total functional expenses. Add lines 1 through 24e	2,364,685	1,987,988	254,033	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	692,424	1	832,396
	2 Savings and temporary cash investments		2	0
	3 Pledges and grants receivable, net		3	0
	4 Accounts receivable, net	255,916	4	121,255
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	0
	7 Notes and loans receivable, net		7	0
	8 Inventories for sale or use		8	0
	9 Prepaid expenses and deferred charges	11,317	9	10,645
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 316,682		
	b Less: accumulated depreciation	10b 219,487	10c 99,208	97,195
	11 Investments—publicly traded securities		11	0
	12 Investments—other securities. See Part IV, line 11		12	0
	13 Investments—program-related. See Part IV, line 11		13	0
	14 Intangible assets		14	0
	15 Other assets. See Part IV, line 11	468,566	15	427,257
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,527,431	16	1,488,748	
Liabilities	17 Accounts payable and accrued expenses	93,053	17	61,484
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	93,053	26	61,484
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,391,159	27	1,427,264
	28 Temporarily restricted net assets	43,219	28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,434,378	33	1,427,264
34 Total liabilities and net assets/fund balances	1,527,431	34	1,488,748	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1 Total revenue (must equal Part VIII, column (A), line 12)	1	2,400,790
2 Total expenses (must equal Part IX, column (A), line 25)	2	2,364,685
3 Revenue less expenses Subtract line 2 from line 1	3	36,105
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,434,378
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	-43,219
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,427,264

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

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

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

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

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

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

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

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

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

(i) unrelated organizations **3a(i)** ☐ Yes ☐ No

(ii) related organizations **3a(ii)** ☐ Yes ☐ No

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		115,887	49,905	65,982
d Equipment				
e Other		200,795	169,582	31,213
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				97,195

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

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

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

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

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

(a) Description	(b) Book value
(1) CERTIFICATE OF DEPOSIT	178,441
(2) INTEREST IN NET ASSETS OF AHCF	
(3) INTERNALLY RESTRICTED ASSETS	248,816
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	427,257

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

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

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,400,790
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,400,790
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	2,400,790

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	2,364,685
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,364,685
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	2,364,685

Part XIII Supplemental Information

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

Return Reference	Explanation
Part X FIN48 Footnote	THE DISTRICT HAS BEEN RECOGNIZED AS EXEMPT FROM INCOME TAXES UNDER SECTION 501 OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION OF STATE LAW. HOWEVER, THE DISTRICT IS SUBJECT TO FEDERAL INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME. MANAGEMENT ANNUALLY REVIEWS ITS TAX POSITION AND HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS. THE PAST THREE YEARS ARE STILL OPEN AND ARE SUBJECT TO IRS EXAMINATION.

