



SOUND CITIES ASSOCIATION

38 Cities. A Million People. One Voice.

## SCA Finance Committee

October 28, 2025

11:30 AM

Virtual

<https://us02web.zoom.us/j/81313761481?pwd=IrbFebwP8Hg9Wbcq5YYrfw2U8RbUD.1>

To dial in: 822 5179 3957 Meeting ID: 813 1376 1481 Password: 944678

- 1) Call to Order Regan Boli, Treasurer
- 2) Public Comment
- 3) Approval of Minutes of August 26, 2025 Meeting; and the Minutes of the September 30, 2025 Meeting. [Attachments 1-2](#)  
  
***Recommended Action:** Approval of minutes of the August 26, 2025 Finance Committee Meeting and the September 30, 2025 Finance Committee Meeting*
- 4) Review and approval of September 2025 Financial Reports [Attachments 3-5](#)  
  
***Recommended Action:** Recommendation of the September 2025 and Financial Reports, consisting of the September 2025 Balance Sheet and September 2025 Profit & Loss Report*
- 5) Sponsorship Update [Attachments 6-7](#)
- 6) Draft 2024 Form 990 [Attachment 8](#)  
  
***Recommended Action:** Approval of the draft 2024 Form 990 as provided in the meeting materials*
- 7) Draft 2026 SCA Budget [Attachments 9-10](#)  
  
***Recommended Action:** Recommendation to the SCA Board of Directors draft 2026 SCA Budget*
- 8) Employee Retirement Program Discussion
- 9) Other Updates
- 10) For the good of the order
- 11) Adjourn



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## **DRAFT SCA Finance Committee Minutes**

August 26, 2025

11:30 AM

**Virtual**

1. SCA Treasurer Regan Bolli called the meeting to order at 11:30 AM. Present were members Armondo Pavone and Mary Lou Pauly, and SCA staff Leah Willoughby and Robert Feldstein. Absent were members Katherine Ross and Dana Ralph.

2. Treasurer Bolli inquired whether anyone from the public wished to give comment. Hearing none, this portion of the agenda was closed.

3. Bolli summarized and asked for any questions or concerns regarding the financial reports of June 2025 and July 2025. Chief Operating Officer Leah Willoughby gave brief notes on the reports.

**Pauly moved, seconded by Pavone, to approve the June 2025 Financial Reports, consisting of the June 2025 Balance Sheet and June 2025 Profit & Loss Report; and the July 2025 Financial Reports, consisting of the July 2025 Balance Sheet and July 2025 Profit & Loss Report. The motion passed unanimously.**

4. Treasurer Bolli summarized and asked for any questions or comments regarding the end of year financial reports for 2024. Chief Operating Officer Leah Willoughby gave brief notes on the reports. After discussion, the Committee took the following action:

**Pauly moved, seconded by Pavone, to recommend to the SCA Board of Directors approval of the 2024 End of Year Financial Reports, consisting of the 2024 Balance Sheet and 2024 Profit & Loss Report. The motion passed unanimously.**

5. SCA Staff noted sponsor invoices paid since the last meeting of the board, invoices sent since the last meeting of the committee, and sponsorship payments expected. Bolli asked for questions and discussion.

6. Chief Operating Officer Leah Willoughby summarized spend in the Legal budget line to date and asked for direction to draw from prior year funds. Invoices to date have exceeded the amounts budgeted to legal. Following discussion, the Committee took the following action:

**Pauly moved, seconded by Pavone, to direct staff to pay invoices received to date for Rebecca Dean, LLC. The motion passed unanimously.**

This topic will be brought for discussion at the next meeting of the full Board.

7. Committee briefly discussed sponsorships for future years. There was no action to report.

8. There were no other updates.

9. There were no items for the good of the order.

10. Treasurer Bolli adjourned the meeting at 11: 58 AM.



**DRAFT SCA Finance Committee Minutes**  
September 30, 2025  
11:30 AM  
**Virtual**

1. SCA Treasurer Regan Bolli called the meeting to order at 11:32 AM. Present were members Dana Ralph, Mary Lou Pauly, Katherine Ross, and SCA staff Leah Willoughby and Robert Feldstein. Absent were members Katherine Ross and Dana Ralph.

2. Treasurer Bolli inquired whether anyone from the public wished to give comment. Hearing none, this portion of the agenda was closed.

3. Bolli asked for any questions or concerns regarding the draft minutes of the July 1, 2025 SCA Finance Committee Meeting.

**Ross moved, seconded by Pauly, to approve the minutes of the July 1, 2025 SCA Finance Committee Meeting. The motion passed unanimously.**

3. Bolli summarized and asked for any questions or concerns regarding the financial reports of August 2025. Chief Operating Officer Leah Willoughby and Executive Director Robert Feldstein gave brief notes on the reports. Following discussion, the Committee took the following action:

**Ralph moved, seconded by Pavone, to approve the August 2025 Financial Reports, consisting of the August 2025 Balance Sheet and August 2025 Profit & Loss Report. The motion passed unanimously.**

5. Executive Director Robert Feldstein noted sponsor invoices paid since the last meeting of the board, invoices sent since the last meeting of the committee, and sponsorship payments expected. Bolli asked for questions and discussion. There were no actions to report.

6. Chief Operating Officer Leah Willoughby summarized the draft 2026 SCA Budget, as provided in materials. Following discussion, Staff were directed to make edits, and bring amended draft to the next meeting of the Committee. Staff will also update the full Board at the next Board meeting.

7. There were no other updates.

8. There were no items for the good of the order.

9. Treasurer Bolli adjourned the meeting at 11: 52 AM.

# SOUND CITIES ASSOCIATION | Balance Sheet

As of September 30, 2025

	Total
1110 HomeStreet Bank	43,306.06
1120 HomeStreet Bank - Money Market	971,160.10
1130 PayPal Bank	70.00
<b>Total Bank Accounts</b>	<b>\$ 1,014,536.16</b>
1200 Accounts Receivable	19,000.00
<b>Total Accounts Receivable</b>	<b>\$ 19,000.00</b>
1140 Investments - Time Value	343,369.93
1145 Accrued Interest Receivable	931.48
1499 Undeposited Funds	0.00
1550 Prepaid Expenses	0.00
Other Current Asset	0.00
<b>Total Other Current Assets</b>	<b>\$ 344,301.41</b>
<b>Total Current Assets</b>	<b>\$ 1,377,837.57</b>
Total 1400 Fixed Assets	<b>\$ 0.00</b>
<b>Total Fixed Assets</b>	<b>\$ 0.00</b>
Other Long-term Assets	0.00
<b>Total Other Assets</b>	<b>\$ 0.00</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,377,837.57</b>
2000 Accounts Payable	1,322.04
<b>Total Accounts Payable</b>	<b>\$ 1,322.04</b>
2200 HomeStreet Credit Card	1,952.66
<b>Total Credit Cards</b>	<b>\$ 1,952.66</b>
<b>2300 Accrued Payroll</b>	16,385.89
2110 Federal Withholding	8.64
2111 Direct Deposit Liabilities	0.00
Total 2140 Medicare	<b>\$ 0.00</b>
2150 SDI	0.00
2405 FUTA	133.53
2410 SUI	136.79
Total 2415 FIT, SS, Medicare - 941	<b>\$ 7,393.55</b>
2420 L&I	668.21
2425 WA Paid Family & Medical Leave	0.07
2426 WA Cares	431.80
2435 PERS Payable	0.00
2439 Temporary Retirement Holdings Payable	24,929.81
2450 Medical/Dental/Vision/Life Ins	0.00
2460 Accrued Vacation Pay	18,538.94
2470 w/held Supplemental Life	0.00
2499 Payroll Corrections	173.01
<b>Total 2400 Payroll Liabilities</b>	<b>\$ 70,044.19</b>
<b>2500 Accrued Liabilities</b>	0.00
2510 Accrued Liabilities - Contractor Payments	0.00
<b>Total 2500 Accrued Liabilities</b>	<b>\$ 0.00</b>
<b>2600 Deferred Revenue</b>	0.00
<b>Total Other Current Liabilities</b>	<b>\$ 86,430.08</b>
<b>Total Current Liabilities</b>	<b>\$ 89,704.78</b>
<b>Total Liabilities</b>	<b>\$ 89,704.78</b>
3110 Equipment Purchase Reserve	15,000.00
3120 Operations Reserves	541,792.00
3130 Contractual Obligations Reserve	34,062.00
3140 Legal Reserves Fund	0.00
<b>Total 3100 Board Designated Reserves</b>	<b>\$ 590,854.00</b>
<b>3200 Board Designated Contra</b>	-590,854.00
<b>3300 Fund Balance (Prior Years)</b>	887,481.18
<b>3999 Opening Bal Equity</b>	0.00
<b>Net Income</b>	400,651.61
<b>Total Equity</b>	<b>\$ 1,288,132.79</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,377,837.57</b>

October 15, 2025 SCA

October 28, 2025 SCA Finance Committee Meeting

Attachment 3: September 2025 Balance Sheet

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**SOUND CITIES ASSOCIATION | Profit and Loss by Month**

January - September, 2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Total	2025 Budget	Difference		
<b>1010 Member Dues</b>	955,060.74									955,060.74	955,061	0	1010 Member Dues	
<b>1020 Membership/Sponsorships</b>		40,500.00	33,000.00	9,000.00				3,000.00	500.00	86,000.00	96,500	-10,500	1020 Membership/Sponsorships	
<b>1030 Registration/Dinners Revenue</b>		2,588.00	825.00				750.00	1,696.00		5,859.00	18,500	-12,641	1030 Registration/Dinners Revenue	
<b>1040 Interest Income</b>	1,415.43	1,395.72	1,617.17	1,588.44	1,145.61	2,028.62	1,453.76	1,144.37	2,050.83	13,844.95	12,880	965	1040 Interest Income	
<b>1150 CC Points Redeemed for Credit</b>				275.00				100.00		375.00	650	-275	1150 CC Points Redeemed for Credit	
<b>Total Income</b>	<b>\$ 956,476.17</b>	<b>\$ 44,483.72</b>	<b>\$ 35,442.17</b>	<b>\$ 10,863.44</b>	<b>\$ 1,145.61</b>	<b>\$ 2,028.62</b>	<b>\$ 2,203.76</b>	<b>\$ 5,945.37</b>	<b>\$ 2,550.83</b>	<b>\$ 1,061,139.69</b>	<b>1,083,591</b>	<b>-22,176</b>	<b>Total Income</b>	
<b>Gross Profit</b>	<b>\$ 956,476.17</b>	<b>\$ 44,483.72</b>	<b>\$ 35,442.17</b>	<b>\$ 10,863.44</b>	<b>\$ 1,145.61</b>	<b>\$ 2,028.62</b>	<b>\$ 2,203.76</b>	<b>\$ 5,945.37</b>	<b>\$ 2,550.83</b>	<b>\$ 1,061,139.69</b>				
											<b>2025 Budget</b>	<b>Difference</b>	<b>% Budget Remaining</b>	
<b>Total 5100 Salaries</b>	<b>\$ 34,518.87</b>	<b>\$ 38,466.57</b>	<b>\$ 51,422.34</b>	<b>\$ 51,557.54</b>	<b>\$ 51,422.86</b>	<b>\$ 51,627.03</b>	<b>\$ 52,686.94</b>	<b>\$ 47,063.65</b>	<b>\$ 48,131.24</b>	<b>\$ 426,897.04</b>	<b>641,941</b>	<b>215,044</b>	<b>33%</b>	<b>Total 5100 Salaries</b>
5210 Taxes-FUTA	35.28	37.54	27.01	0.00	0.00	0.00	0.00	31.02	10.98	141.83	336	194	58%	5210 Taxes-FUTA
5220 Taxes-SUTA	224.63	252.08	347.87	348.79	335.39	336.53	167.71	141.15	55.00	2,209.15	2,824	615	22%	5220 Taxes-SUTA
5230 Taxes - FICA, Medicare - 941	2,640.70	2,961.79	3,972.07	3,982.39	3,972.13	3,987.70	4,049.69	4,629.11	3,720.28	33,915.86	46,551	12,635	27%	5230 Taxes - FICA, Medicare - 941
5240 Taxes - L & I	87.33	113.21	114.50	115.14	113.85	113.86	115.79	133.26	112.95	1,019.89	2,691	1,671	62%	5240 Taxes - L & I
5250 Taxes-FMLA	227.15	254.77	385.83	342.56	344.19	343.01	348.34	398.18	320.01	2,964.04	2,466	-498	-20%	5250 Taxes-FMLA
<b>Total 5200 Payroll Taxes</b>	<b>\$ 3,215.09</b>	<b>\$ 3,619.39</b>	<b>\$ 4,847.28</b>	<b>\$ 4,788.88</b>	<b>\$ 4,765.56</b>	<b>\$ 4,781.10</b>	<b>\$ 4,681.53</b>	<b>\$ 5,332.72</b>	<b>\$ 4,219.22</b>	<b>\$ 40,250.77</b>	<b>54,868</b>	<b>14,617</b>	<b>27%</b>	<b>Total 5200 Payroll Taxes</b>
5311 Temp. Retirement Contribution Holdings			4,684.59	4,696.89	4,684.65	4,703.23	4,776.99	4,649.73	1,344.23	29,540.31				
5312 Pension Plan Contributions	1,442.10	3,504.28	0.00						231.12	5,177.50				
<b>Total 5310 Pension/Retirement Contributions</b>	<b>\$ 1,442.10</b>	<b>\$ 3,504.28</b>	<b>\$ 4,684.59</b>	<b>\$ 4,696.89</b>	<b>\$ 4,684.65</b>	<b>\$ 4,703.23</b>	<b>\$ 4,776.99</b>	<b>\$ 4,649.73</b>	<b>\$ 1,575.35</b>	<b>\$ 34,717.81</b>	<b>58,481</b>	<b>23,763</b>	<b>41%</b>	<b>5310 Pension Plan Contributions</b>
<b>5320 Medical/Dental/Vision/Life Ins</b>	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,753.71	3,697.33	38,029.68	<b>105,510</b>	<b>67,480</b>	<b>64%</b>	<b>5320 Medical/Dental/Vision/Life Ins</b>
<b>5330 Professional Development</b>				142.16	38.62	450.00		158.69		789.47	<b>8,000</b>	<b>7,211</b>	<b>90%</b>	<b>5330 Professional Development</b>
5345 ED Car Allowance		250.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	3,750.00	6,000	2,250	38%	5345 ED Car Allowance
5346 Staff Travel Expenses	42.42	748.76	216.64	25.48	88.68		147.73	121.97	125.66	1,517.34	7,000	5,483	78%	5346 Staff Travel Expenses
<b>Total 5340 Travel Reimburse</b>	<b>\$ 42.42</b>	<b>\$ 998.76</b>	<b>\$ 716.64</b>	<b>\$ 525.48</b>	<b>\$ 588.68</b>	<b>\$ 500.00</b>	<b>\$ 647.73</b>	<b>\$ 621.97</b>	<b>\$ 625.66</b>	<b>\$ 5,267.34</b>	<b>13,000</b>	<b>7,733</b>	<b>59%</b>	<b>Total 5340 Travel Reimburse</b>
<b>Total 5300 Staff Benefits</b>	<b>\$ 5,710.04</b>	<b>\$ 8,728.56</b>	<b>\$ 9,626.75</b>	<b>\$ 9,590.05</b>	<b>\$ 9,537.47</b>	<b>\$ 9,878.75</b>	<b>\$ 9,650.24</b>	<b>\$ 10,184.10</b>	<b>\$ 5,898.34</b>	<b>\$ 78,804.30</b>	<b>184,991</b>	<b>106,187</b>	<b>57%</b>	<b>Total 5300 Staff Benefits</b>
<b>Total 5000 Staff</b>	<b>\$ 43,444.00</b>	<b>\$ 50,814.52</b>	<b>\$ 65,896.37</b>	<b>\$ 65,936.47</b>	<b>\$ 65,725.89</b>	<b>\$ 66,286.88</b>	<b>\$ 67,018.71</b>	<b>\$ 62,580.47</b>	<b>\$ 58,248.80</b>	<b>\$ 545,952.11</b>	<b>881,800</b>	<b>523,696</b>	<b>38%</b>	<b>Total 5000 Staff</b>
<b>6100 Rent</b>	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	25,074.54	<b>34,163</b>	<b>9,088</b>	<b>27%</b>	<b>6100 Rent</b>
<b>6200 Office Insurance</b>											<b>620</b>	<b>620</b>	<b>100%</b>	<b>6200 Office Insurance</b>
6310 Copier/Printer Lease & Maint	243.40	243.40	259.03	243.40	243.40	261.25	243.40	243.40	273.47	2,254.15	3,450	1,196	35%	6310 Copier/Printer Lease & Maint
6320 Outside Printing & Publication	128.76		1,115.75					58.61	25.26	1,328.38	3,000	1,672	56%	6320 Outsourced Printing/Publications
<b>Total 6300 Printing and Publication</b>	<b>\$ 372.16</b>	<b>\$ 243.40</b>	<b>\$ 1,374.78</b>	<b>\$ 243.40</b>	<b>\$ 243.40</b>	<b>\$ 261.25</b>	<b>\$ 243.40</b>	<b>\$ 302.01</b>	<b>\$ 298.73</b>	<b>\$ 3,582.53</b>	<b>6,450</b>	<b>2,867</b>	<b>44%</b>	<b>Total 6300 Printing and Publication</b>
6420 Website Design/Hosting				50.68	203.88		14.33	14.33	14.33	297.55	3,500	3,202	91%	6420 Website Design/Hosting
6430 IT Equipment							119.00	255.08	1,041.49	1,415.57	6,000	4,584	76%	6430 Equipment
6440 Software/Subscriptions	1,584.48	1,153.93	385.52	385.52	385.52	2,586.72	392.14	485.56	533.31	7,892.70	8,900	1,007	11%	6440 Software/Subscriptions
<b>Total 6400 IT</b>	<b>\$ 1,584.48</b>	<b>\$ 1,153.93</b>	<b>\$ 385.52</b>	<b>\$ 436.20</b>	<b>\$ 589.40</b>	<b>\$ 2,586.72</b>	<b>\$ 525.47</b>	<b>\$ 754.97</b>	<b>\$ 1,589.13</b>	<b>\$ 9,605.82</b>	<b>18,400</b>	<b>8,794</b>	<b>48%</b>	<b>Total 6400 IT</b>
<b>6500 Cell Phone Service</b>	324.20	267.73	267.99	267.99	267.99	269.76	268.00	268.00	331.54	2,533.20	4,300	1,767	41%	<b>6500 Cell Phone Service</b>
<b>6600 CC, Banking &amp; Other Fees</b>	70.16	22.41	19.95	5.00	5.00	5.00	5.00	6.00	5.00	143.52	500	356	71%	<b>6600 CC, Banking &amp; Other Fees</b>
<b>6700 Accounting Fees</b>										0.00	19,000	19,000	100%	<b>Total 6700 Accounting Fees</b>
<b>6800 Legal Fees</b>	203.38					8,502.30	12,843.30	12,483.21	15,332.02	49,364.21	30,000	8,451	-65%	<b>6800 Legal (amended)</b>
<b>6900 Office Supplies / Misc.</b>	88.93	241.95	301.75	62.62	39.07	39.07	93.45	63.73	260.19	1,190.76	3,000	1,809	60%	<b>6900 Office Supplies / Misc.</b>
<b>Total 6000 Office / Overhead</b>	<b>\$ 5,429.37</b>	<b>\$ 4,715.48</b>	<b>\$ 5,136.05</b>	<b>\$ 3,801.27</b>	<b>\$ 3,930.92</b>	<b>\$ 14,450.16</b>	<b>\$ 16,764.68</b>	<b>\$ 16,663.98</b>	<b>\$ 20,602.67</b>	<b>\$ 91,494.58</b>	<b>116,433</b>	<b>24,938</b>	<b>21%</b>	<b>Total 6000 Office / Overhead</b>
7100 Food/Beverage/Rentals		454.16	4,587.75					10,283.82		15,325.73	40,000	24,674	62%	7100 Food/Beverage/Rentals
7200 Event Prmts Processing Fee	3.88	99.32	33.14				30.53	71.66		238.53	1,850	1,611	87%	7200 Event Prmts Processing Fee
<b>Total 7000 Event Expenses</b>	<b>\$ 3.88</b>	<b>\$ 553.48</b>	<b>\$ 4,620.89</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 30.53</b>	<b>\$ 10,355.48</b>	<b>\$ 0.00</b>	<b>\$ 15,564.26</b>	<b>41,850</b>	<b>26,286</b>	<b>63%</b>	<b>Total 7000 Event Expenses</b>
8100 Insurance (D&O)						2,294.00				2,294.00	2,500	206	8%	8100 Liability Insurance
8200 Awards / Recognition		145.39	70.97	11.80	360.65		132.26	367.72		1,088.79	6,000	4,911	82%	8200 Awards / Recognition
8300 Retreats/Mtgs/Conf/Dues/Events	4.55	873.13	709.59	370.73			11.83	203.43	1,040.49	3,213.75	15,000	11,786	79%	8300 Retreats/Mtgs/Conf/Dues/Events
8400 Consultants/Special Projects	179.00		0.00	199.00	1,450.00	199.00				2,027.00	20,000	17,973	90%	8400 Consultants/Special Projects
<b>Total 8000 Board / Org Development</b>	<b>\$ 183.55</b>	<b>\$ 1,018.52</b>	<b>\$ 780.56</b>	<b>\$ 581.53</b>	<b>\$ 1,810.65</b>	<b>\$ 2,493.00</b>	<b>\$ 144.09</b>	<b>\$ 571.15</b>	<b>\$ 1,040.49</b>	<b>\$ 8,623.54</b>	<b>43,500</b>	<b>34,876</b>	<b>80%</b>	<b>Total 8000 Board / Org Development</b>
<b>9000 Contingency Fund</b>	2,500.00	17,500.00	5,000.00							25,000.00	25,000	0	0%	<b>Contingency Fund</b>
<b>Total Expenses</b>	<b>\$ 51,560.80</b>	<b>\$ 74,602.00</b>	<b>\$ 81,433.87</b>	<b>\$ 70,319.27</b>	<b>\$ 71,467.46</b>	<b>\$ 83,230.04</b>	<b>\$ 83,958.01</b>	<b>\$ 90,171.08</b>	<b>\$ 79,891.96</b>	<b>\$ 686,634.49</b>	<b>1,108,583</b>	<b>421,949</b>	<b>38%</b>	<b>Total Expenses</b>
<b>Net Operating Income</b>	<b>\$ 904,915.37</b>	<b>-\$ 30,118.28</b>	<b>-\$ 45,991.70</b>	<b>-\$ 59,455.83</b>	<b>-\$ 70,321.85</b>	<b>-\$ 81,201.42</b>	<b>-\$ 81,754.25</b>	<b>-\$ 84,225.71</b>	<b>-\$ 77,341.13</b>	<b>\$ 374,505.20</b>				
Investment returns	-1,160.04	3.32	616.96	-43.72	-490.30	679.25	-279.87	795.78	845.58	966.96				
Processing Fees Recouped			179.45							179.45				
Release of Board-Designated Legal Reserves							25,000.00			25,000.00				
<b>Total Other Income</b>	<b>-\$ 1,160.04</b>	<b>\$ 3.32</b>	<b>\$ 796.41</b>	<b>-\$ 43.72</b>	<b>-\$ 490.30</b>	<b>\$ 679.25</b>	<b>\$ 24,720.13</b>	<b>\$ 795.78</b>	<b>\$ 845.58</b>	<b>\$ 26,146.41</b>				
<b>Net Other Income</b>	<b>-\$ 1,160.04</b>	<b>\$ 3.32</b>	<b>\$ 796.41</b>	<b>-\$ 43.72</b>	<b>-\$ 490.30</b>	<b>\$ 679.25</b>	<b>\$ 24,720.13</b>	<b>\$ 795.78</b>	<b>\$ 845.58</b>	<b>\$ 26,146.41</b>				
<b>Net Income</b>	<b>\$ 903,755.33</b>	<b>-\$ 30,114.96</b>	<b>-\$ 45,195.29</b>	<b>-\$ 59,499.55</b>	<b>-\$ 70,812.15</b>	<b>-\$ 80,522.17</b>	<b>-\$ 57,034.12</b>	<b>-\$ 83,429.93</b>	<b>-\$ 76,495.55</b>	<b>\$ 400,651.61</b>				

October 15, 2025 SCA

October 28, 2025 SCA Finance Committee Meeting

Attachment 4: September 2025 P and L Report

# SOUND CITIES ASSOCIATION

## A/R Aging Summary

As of October 20, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Amazon			2,500.00			\$2,500.00
Boeing					8,500.00	\$8,500.00
Desimone Consulting Group					500.00	\$500.00
PRR					500.00	\$500.00
Seattle Bldg. & Const. Trades Council					500.00	\$500.00
Seattle Metropolitan Chamber of Commerce					6,000.00	\$6,000.00
ValleyCom					500.00	\$500.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$16,500.00</b>	<b>\$19,000.00</b>

**2025 Sponsorship Payment**

**Tracking**

Highlighted have been invoiced and payment is not yet received.

Sponsorship Level	Sponsor/Entity	Invoiced Month	Amount Invoiced	Paid Month	Amount Paid
Regional Associate Member	4Culture	September 2025	\$ 500.00	August 2025	\$ 500.00
Partner	Amazon	March 2025	\$ 6,000.00	August 2025	\$ 6,000.00
Event Sponsorship	Amazon	August 2025	\$ 2,500.00	October 2023	\$ 2,500.00
Regional Associate Member	AWC	February 2025	\$ 500.00	March 2025	\$ 500.00
Partner	Boeing	April 2025	\$ 6,000.00		
Event Sponsorship	Boeing	April 2025	\$ 2,500.00		
Regional Associate Member	Cedar Grove	August 2025	\$ 500.00	August 2025	\$ 500.00
Partner	Comcast	March 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Event Sponsorship - Annual Mtg	Comcast	March 2025	\$ 2,500.00	March 2025	\$ 2,500.00
Regional Associate Member	Desimone Consulting	February 2025	\$ 500.00		
Regional Associate Member	KC Dept of Assessments	February 2025	\$ 500.00	March 2025	\$ 500.00
Regional Associate Member	Foster Garvey	March 2025	\$ 500.00	March 2025	\$ 500.00
Regional Associate Member	Gordon Thomas Honeywell	February 2025	\$ 500.00	February 2025	\$ 500.00
Regional Associate Member	King County Elections	February 2025	\$ 500.00	March 2025	\$ 500.00
Regional Associate Member	King County Library Systems	February 2025	\$ 500.00	February 2025	\$ 500.00
Regional Associate Member	Langton Public Affairs	February 2025	\$ 500.00	February 2025	\$ 500.00
Partner	Lumen	March 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Regional Associate Member	EMC Research	February 2025	\$ 500.00	February 2025	\$ 500.00
Partner	Marketing Solutions			In-Kind	
Partner	Microsoft	March 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Partner	Port of Seattle	February 2025	\$ 6,000.00	June 2025	\$ 6,000.00
Regional Associate Member	PRR	April 2025	\$ 500.00		
Partner	Puget Sound Energy	February 2025	\$ 6,000.00	April 2025	\$ 6,000.00
Partner	Republic Services	February 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Regional Associate Member	Seattle Building and Constr.	February 2025	\$ 500.00		
Partner	Seattle King County Realtors	February 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Partner	Seattle Metro Chamber	February 2025	\$ 6,000.00		
Partner	Sound Transit	March 2025	\$ 6,000.00	June 2025	\$ 6,000.00
Partner	Waste Management	February 2025	\$ 6,000.00	March 2025	\$ 6,000.00
Regional Associate Member	ValleyCom	March 2024	\$ 500.00		
<b>Totals</b>			<b>\$ 86,500.00</b>		<b>\$ 70,000.00</b>





October 20, 2025

SOUND CITIES ASSOCIATION  
6300 SOUTHCENTER BLVD, #206  
TUKWILA, WA 98188

Dear Robert,

Enclosed is the 2024 U.S. Form 990, Return of Organization Exempt from Income Tax, for SOUND CITIES ASSOCIATION for the tax year ending December 31, 2024.

Your 2024 U.S. Form 990, Return of Organization Exempt from Income Tax, return will be electronically filed.

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,

Susan L. Paulsen, CPA  
PAULSEN, MEGAARD & CO, PS

**Please visit our website @ [www.paulsenmegaard.com](http://www.paulsenmegaard.com)**

**2024 Exempt Organization Business Tax Return**  
prepared for:

**SOUND CITIES ASSOCIATION**  
6300 SOUTHCENTER BLVD, #206  
TUKWILA, WA 98188

**PAULSEN, MEGAARD & CO, PS**  
22232 17th Ave SE, Suite 310  
Bothell, WA 98021

**Return of Organization Exempt From Income Tax**

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

**2024**

Department of the Treasury  
Internal Revenue Service

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

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

**Open to Public Inspection**

**A** For the **2024** calendar year, or tax year beginning **2024**, and ending **20**

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

**C** Name of organization **SOUND CITIES ASSOCIATION**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**6300 SOUTHCENTER BLVD 206**  
 City or town, state or province, country, and ZIP or foreign postal code  
**TUKWILA, WA 98188**

**D** Employer identification number  
**91-1616272**

**E** Telephone number  
**(206) 433-7168**

**F** Name and address of principal officer:  
**MARY LOU PAULY, PRESIDENT, 6300 SOUTHCENTER BLVD #206, TUKWILA, WA 98188**

**G** Gross receipts **\$1,041,347.**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.

**I** Tax-exempt status:  501(c)(3)  501(c) ( **4** ) (insert no.)  4947(a)(1) or  527

**J** Website: **www.soundcities.org**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1993**

**M** State of legal domicile: **WA**

**H(c)** Group exemption number

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>Leadership through advocacy, education, mutual support, and networking to member cities in King County as they act locally, partner regionally to create livable vital communities. Activities supporting the mission: appointment of elected to boards/committees, monitoring regional issues for city impact.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>13</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>8</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	962,013.	1,024,120.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,108.	17,227.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	975,121.	1,041,347.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	821,032.	746,694.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	105,400.	103,505.
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	926,432.	850,199.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	48,689.	191,148.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	1,729,853.	1,957,244.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,005,795.	1,044,763.
		724,058.	912,481.

**Part II Signature Block**

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

**Sign Here**

Signature of officer

ROBERT FELDSTEIN, EXECUTIVE DIRECTOR

Type or print name and title

09/29/2025

Date

**Paid Preparer Use Only**

Preparer's name <b>Susan L. Paulsen, CPA</b>	Preparer's signature <b>Susan L. Paulsen, CPA</b>	Date <b>10/20/2025</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00443486</b>
Firm's name <b>PAULSEN, MEGAARD &amp; CO, PS</b>	Firm's EIN <b>91-1537851</b>	Phone no. <b>(425) 489-3416</b>		
Firm's address <b>22232 17th Ave SE, Suite 310, Bothell, WA 98021</b>				

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

For Paperwork Reduction Act Notice, see the separate instructions. BAA

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

Leadership through advocacy, education, mutual support,  
and networking to member cities in King County as they act locally, partner regionally to create livable vital  
communities. Activities supporting the mission: appointment of elected to boards/committees, monitoring regional issues for city impact.

**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 \$ 778,107. including grants of \$ 0.) (Revenue \$ 1,024,120.)

1. SCA appoints members to various regional boards and committees -  
SCA Executive Director and Policy Analysts provide policy analysis to members  
servicing on those regional boards and committees, and Chief Operating Officer  
and Administrative Assistant provides administrative support.  
2. SCA brings together our 38 member cities to discuss regional policy at the  
Public Issues Committee (PIC) - Executive Director and Policy Analysts provide  
policy support, Chief Operating Officer provides administrative support.  
3. SCA holds networking events and educational forums for our members.

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

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

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses 778,107.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>		X
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .		X
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>		
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I . . . . .</i>		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>		X
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>		X
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	X	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>		X
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>		X
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		X
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>		X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i>		X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions . . . . .</i>		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>		X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
<b>21</b> 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>		X

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>22</b> 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>		X
<b>23</b> 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>	X	
<b>24a</b> 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>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		X
<b>b</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>		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
<b>32</b> 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>		X
<b>33</b> 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>		X
<b>34</b> 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>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>37</b> 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>		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	<b>1a</b> 13		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
	<b>1b</b> 13		
<b>2</b>	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? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .	X	
<b>7a</b>	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? . . . . .	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	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 on Schedule O . . . . .		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</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? . . . . .		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official . . . . .	X	
<b>b</b>	Other officers or key employees of the organization . . . . .		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. . . . .		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>b</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? . . . . .		
<b>16b</b>			

**Section C. Disclosure**

<b>17</b>	List the states with which a copy of this Form 990 is required to be filed . . . . .
<b>18</b>	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)
<b>19</b>	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
<b>20</b>	State the name, address, and telephone number of the person who possesses the organization's books and records. ROBERT FELDSTEIN, 6300 SOUTHCENTER BLVD, SUITE 206, TUKWILA, WA 98188 (206)433-7168

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) David Hoffman Executive Director	40.00			X			225,037.	0.	42,020.	
(2) Leah Willoughby Chief Operating Officer	40.00					X	124,262.	0.	23,084.	
(3) Carl Cole Interim ED (10/24-12/24)	40.00			X			30,397.	0.	0.	
(4) Mary Lou Pauly President and Mayor of Issaquah	10.00	X					0.	0.	0.	
(5) Traci Buxton Board Vice President and Mayor of Des Moines	10.00	X					0.	0.	0.	
(6) Regan Bolli Board member and City Manager of Covington	4.00	X					0.	0.	0.	
(7) Wendy Weiker Board Secretary and Councilmember for Mercer Island	4.00	X					0.	0.	0.	
(8) Jan Molinaro Board Immediate Past President and Mayor of Ebunclaw	4.00	X					0.	0.	0.	
(9) Amy Falcone Board member and Councilmember for Kirkland	4.00	X					0.	0.	0.	
(10) Troy Linnell Board Member and Mayor of Algona	4.00	X					0.	0.	0.	
(11) De'Sean Quinn Board member and Councilmember for Tukwila	4.00	X					0.	0.	0.	
(12) Katherine Ross Board Member and Mayor of Snoqualmie	4.00	X					0.	0.	0.	
(13) Mason Thompson Board member and Mayor of Bothell	4.00	X					0.	0.	0.	
(14) Armondo Pavone Board Treasurer and Mayor of Renton	4.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Dana Ralph Board member and Mayor of Kent	4.00	<input checked="" type="checkbox"/>						0.	0.	0.
(16) Chris Roberts Board member and Mayor of Shoreline	4.00	<input checked="" type="checkbox"/>						0.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								379,696.	0.	65,104.
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								379,696.	0.	65,104.

**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 2

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

**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 Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .					
	<b>b</b>	Membership dues . . . . .					
	<b>c</b>	Fundraising events . . . . .					
	<b>d</b>	Related organizations . . . . .					
	<b>e</b>	Government grants (contributions)					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above					
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .					
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b>	MEMBERSHIP DUES . . . . .	813910	915,709.	915,709.	0.	0.
	<b>b</b>	MEMBERSHIP AND SPONSORSHIP . . . . .	813910	92,001.	92,001.	0.	0.
	<b>c</b>	EVENT REGISTRATIONS AND OTHER . . . . .	900099	16,410.	16,410.	0.	0.
	<b>d</b>	-----					
	<b>e</b>	-----					
	<b>f</b>	All other program service revenue . . . . .					
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		1,024,120.				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		17,227.	0.	0.	17,227.
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties . . . . .					
	<b>6a</b>	Gross rents . . . . .	(i) Real				
			(ii) Personal				
	<b>b</b>	Less: rental expenses					
	<b>c</b>	Rental income or (loss)					
	<b>d</b>	Net rental income or (loss)					
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .					
	<b>c</b>	Gain or (loss) . . . . .					
	<b>d</b>	Net gain or (loss)					
<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
<b>b</b>	Less: direct expenses . . . . .						
<b>c</b>	Net income or (loss) from fundraising events . . . . .						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .						
<b>b</b>	Less: direct expenses . . . . .						
<b>c</b>	Net income or (loss) from gaming activities . . . . .						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b>	Less: cost of goods sold . . . . .						
<b>c</b>	Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b>	-----					
	<b>b</b>	-----					
	<b>c</b>	-----					
	<b>d</b>	All other revenue . . . . .					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .						
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		1,041,347.	1,024,120.	0.	17,227.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	299,954.	275,958.	23,996.	0.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	329,700.	303,324.	26,376.	0.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	25,580.	23,534.	2,046.	0.
<b>9</b> Other employee benefits . . . . .	43,811.	40,306.	3,505.	0.
<b>10</b> Payroll taxes . . . . .	47,649.	43,837.	3,812.	0.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	5,000.	0.	5,000.	0.
<b>c</b> Accounting . . . . .	1,666.	0.	1,666.	0.
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	12,187.	11,212.	975.	0.
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	10,685.	9,830.	855.	0.
<b>14</b> Information technology . . . . .	12,772.	11,750.	1,022.	0.
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	33,251.	30,591.	2,660.	0.
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	25,704.	25,704.	0.	0.
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	2,240.	2,061.	179.	0.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	850,199.	778,107.	72,092.	0.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	44,071.	<b>1</b>	35,817.
	<b>2</b> Savings and temporary cash investments . . . . .	442,171.	<b>2</b>	640,283.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	930,709.	<b>4</b>	948,776.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	2.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 31,060.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 31,060.	<b>10c</b> 0.	0.
	<b>11</b> Investments—publicly traded securities . . . . .	309,653.	<b>11</b>	330,646.
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	3,249.	<b>15</b>	1,720.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,729,853.	<b>16</b>	1,957,244.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	77,586.	<b>17</b>	89,702.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	928,209.	<b>19</b>	955,061.
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,005,795.	<b>26</b>	1,044,763.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	724,058.	<b>27</b>	912,481.
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	724,058.	<b>32</b>	912,481.	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	1,729,853.	<b>33</b>	1,957,244.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,041,347.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	850,199.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	191,148.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	724,058.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	5,349.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	-8,074.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	912,481.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> 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		X
<b>b</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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b> 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 on Schedule O.		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
<b>b</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 on Schedule O and describe any steps taken to undergo such audits.		



**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**

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

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

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

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

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

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

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

Name of organization SOUND CITIES ASSOCIATION	Employer identification number (EIN) 91-1616272
--	--

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

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

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

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

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

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

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

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

**Schedule C (Form 990) 2024**

BAA

REV 09/03/25 PRO

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

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

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

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; i Other activities?; j Total. Add lines 1c through 1i; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

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

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

**Part IV** Supplemental Information

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

Series of horizontal dashed lines for providing supplemental information.

**Part IV** Supplemental Information *(continued)*

DO NOT MAIL

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: SOUND CITIES ASSOCIATION; Employer identification number: 91-1616272

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-6 detailing donor advised funds and reporting requirements.

Part II Conservation Easements

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-2 and amounts required to be reported.

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

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

**Part IV Escrow and Custodial Arrangements**

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

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

**Part V Endowment Funds**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> 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** Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations?   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations?  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0.			0.
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		31,060.	31,060.	0.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

**Part VII Investments—Other Securities**

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

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

**Part VIII Investments—Program Related**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

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

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



**Part XIII** Supplemental Information *(continued)*

DO NOT MAIL

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization

SOUND CITIES ASSOCIATION

Employer identification number

91-1616272

**Part I Questions Regarding Compensation**

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

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

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

BAA

REV 09/03/25 PRO

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
David Hoffman	(i)	219,739.	0.	5,298.	15,548.	26,472.	267,057.	0.
1 Executive Director	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

SOUND CITIES ASSOCIATION

Employer identification number

91-1616272

Pt VI, Line 6: SCA is a membership organization. Membership is largely composed of cities in King County, with businesses and other organizations contributing as Partners and Regional Associate Members.

Pt VI, Line 7a: Per Article 4 of the Bylaws, the Board shall be composed of thirteen directors, consisting of ten district representative directors, one chair of the Public Issues Committee, the Immediate Past President, and one member representative from a member city appointed by the King County City Managers and Administrators Group. Elected officials from member cities elect the ten district representative directors for their respective caucus groups. The ten district representative directors shall be distributed as four from the North Caucus, four from the South Caucus, one from the South Valley Caucus, and one from the Snoqualmie Valley Caucus. The Public Issues Committee elects its chair. The city managers elect a chair. The past President is also a member of the board.

Pt VI, Line 7b: The general membership of the organization meets annually, and approves a budget and dues, which are recommended by the SCA Board of Directors. The general membership must also approve any modifications to the organizational bylaws.

Pt VI, Line 11b: After CPA prepares the Form 990, it is forwarded to the Chief Operating Officer and Executive Director; then to the Board Finance Committee; and finally to the full SCA Board of Directors to review before filing.

Pt VI, Line 12c: At the first meeting of the year, each Board member reviews and signs the SCA Conflict of Interest Policy. The policy requires a member with a possible conflict to disclose, and potentially withdraw from discussion/voting. Members are forthcoming with conflicts and self monitor.

Pt VI, Line 15a: The SCA Board of Directors conducts an annual performance evaluation and collectively decides executive director's compensation.

Pt VI, Line 19: SCA posts the current Bylaws and Board policies on its website. The conflict of interest policy can be found in the Board Policies document. Financial statements are available upon request.

# IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2024

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer <b>SOUND CITIES ASSOCIATION</b>	EIN or SSN <b>91-1616272</b>
--	---------------------------------

Name and title of officer or person subject to tax  
**ROBERT FELDSTEIN, EXECUTIVE DIRECTOR**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here . . . <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	<b>1b</b>	1,041,347.
<b>2a</b> Form 990-EZ check here . . . <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . .	<b>2b</b>	
<b>3a</b> Form 1120-POL check here . . . <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) . . .	<b>3b</b>	
<b>4a</b> Form 990-PF check here . . . <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) . . .	<b>4b</b>	
<b>5a</b> Form 8868 check here . . . <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) . . .	<b>5b</b>	
<b>6a</b> Form 990-T check here . . . <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) . . .	<b>6b</b>	
<b>7a</b> Form 4720 check here . . . <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) . . .	<b>7b</b>	
<b>8a</b> Form 5227 check here . . . <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) . . .	<b>8b</b>	
<b>9a</b> Form 5330 check here . . . <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) . . .	<b>9b</b>	
<b>10a</b> Form 8038-CP check here . . . <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . .	<b>10b</b>	

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize PAULSEN, MEGAARD & CO, PS to enter my PIN 

1	6	2	7	2
---	---	---	---	---

 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 09/29/2025

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

9	1	4	8	9	3	9	1	4	8	9
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature SUSAN PAULSEN Date 10/20/2025

**ERO Must Retain This Form – See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

## **Summary**

At their September meeting, the SCA Board Finance Committee reviewed a preliminary draft of the 2026 SCA Budget. The Committee provided direction on edits to the income portion, and staff reported an adjustment to staff expenses that needed to be incorporated into the draft.

Staff have made the requested revisions, which are reflected in the attached draft (Attachment 7).

At their October meeting, the Finance Committee will review the revised draft budget and are expected to vote on recommending the draft budget to the Board of Directors. The draft budget will return to the full Board of Directors at the November meeting, where the Board is expected to vote on recommending the 2026 Budget to the full membership at the SCA Annual Meeting on December 3.



## SOUND CITIES ASSOCIATION DRAFT 2026 Budget

<b>Member City Dues</b>			\$	988,900
<b>Membership/Sponsorships</b>			\$	90,000
<b>Registration/Dinners Revenue</b>			\$	22,500
<b>Interest Income</b>			\$	15,600
<b>Credit Cards Points Redeemed for Credit</b>			\$	500
<b>Total Income</b>			\$	<b>1,117,500</b>
<b>Salaries</b>			\$	<b>692,892</b>
<b>Payroll Taxes</b>			\$	<b>64,826</b>
FUTA	\$	270		
SUTA	\$	6,834		
FICA/Medicare	\$	51,398		
L & I	\$	1,746		
WA PFMLA	\$	4,578		
<b>Staff Benefits</b>			\$	<b>156,827</b>
Pension Plan Contributions	\$	38,600		
Medical/Dental/Vision/Life Ins	\$	98,227		
Professional Development	\$	9,000		
Travel Reimburse	\$	11,000		
<b>TOTAL STAFF</b>			\$	<b>914,545</b>
<b>Rent</b>			\$	<b>34,255</b>
<b>Office Insurance</b>			\$	<b>900</b>
<b>Printing and Publication</b>			\$	<b>6,100</b>
Copier/Printer Lease & Maint	\$	3,700		
Outside Printing & Publication	\$	2,400		
<b>IT</b>			\$	<b>23,800</b>
Website Design/Hosting	\$	6,800		
IT Equipment	\$	6,000		
Software/Subscriptions	\$	8,500		
Incidental Consulting	\$	2,500		
<b>Cell Phone Service</b>			\$	<b>4,000</b>
<b>CC, Banking &amp; Other Fees</b>			\$	<b>500</b>
<b>Accounting Fees</b>			\$	<b>16,800</b>
<b>Legal Fees</b>			\$	<b>10,000</b>
<b>Office Supplies / Misc.</b>			\$	<b>3,000</b>
<b>TOTAL OFFICE/OVERHEAD</b>			\$	<b>99,355</b>
<b>Event Food/Bev/Rentals</b>			\$	<b>40,000</b>
<b>Event Processing Fees</b>			\$	<b>1,200</b>
<b>TOTAL EVENT EXPENSES</b>			\$	<b>41,200</b>
<b>Liability Insurance</b>			\$	<b>2,900</b>
D&O Insurance	\$	2,200		
Cyber Security Insurance	\$	700		
<b>Awards / Recognition</b>			\$	<b>2,500</b>
<b>Retreats/Mtgs/Conf/Dues/Events</b>			\$	<b>12,000</b>
<b>Consultants/Special Projects</b>			\$	<b>20,000</b>
<b>TOTAL BOARD / ORG DEVELOPMENT</b>			\$	<b>37,400</b>
<b>CONTINGENCY FUND</b>			\$	<b>25,000</b>
<b>Total Expenses</b>			\$	<b>1,117,500</b>

Income minus expenseses				
\$				-