SCA Finance Committee

October 27, 2026
11:30 AM
Virtual
https://us02web.zoom.us/j/88296241318?pwd=1bE3nfhxa5a1DoO4Uace1DGdjaZbeD.1
To dial in: 822 5179 3957 **Meeting ID:** 882 9624 1318 **Password:** 550909

1) Call to Order — Thomas McLeod, Treasurer

2) Public Comment

3) Approval of Minutes of the September 22, 2026 Meeting — Attachment 1

   Recommended Action: *Approval of the minutes of the September 22, 2026 Finance Committee Meeting*

4) Review and approval of the September 2026 Financial Reports — Attachments 2-4

   Recommended Action: *Recommendation of approval of the September 2026 Financial Reports, consisting of the September 2026 Balance Sheet and September 2026 Profit & Loss Report, to the Board of Directors*

5) Sponsorship Update — Attachment 5

6) Draft 2025 Form 990 — Attachment 6

   Recommended Action: *Approval of the draft 2025 Form 990 as provided in the meeting materials*

7) Draft 2027 Budget — Attachment 7

   Recommended Action: *Recommendation to the SCA Board of Directors draft 2027 SCA Budget*

8) Other Updates

9) For the good of the order

10) Adjourn

DRAFT SCA Finance Committee Minutes
September 22, 2026
11:30 AM
Virtual

1. SCA Treasurer Thomas McLeod called the meeting to order at 11:32 AM. Present were members Tom McLeod, Dana Ralph, Tola Marts, and Scott MacColl and SCA staff Leah Willoughby, Amanda Hebert, and Robert Feldstein. Absent was member Sean Kelly.

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

3. Treasurer McLeod asked for any questions or concerns regarding the draft minutes of the August 25, 2026 SCA Finance Committee Meeting and the September 11, 2026 SCA Finance Committee Special Meeting.

   Marts moved, seconded by Ralph, to approve the minutes of the August 25, 2026 SCA Finance Committee Meeting and the minutes of the September 11, 2026 SCA Finance Committee Special Meeting. The motion passed unanimously.

4. Treasurer McLeod asked for any questions or concerns regarding the financial reports of August 2026. Chief Operating Officer Leah Willoughby and Executive Director Robert Feldstein gave brief notes on the reports. Following discussion, the Committee took the following action:

   Dana moved and MacColl seconded to approve the August 2026 Financial Reports, consisting of the August 2026 Balance Sheet and the August 2026 Profit & Loss Report. The motion passed unanimously.

5. Executive Director Robert Feldstein reported on sponsor invoices paid since the last meeting of the committee, invoices sent since the last meeting of the committee, and sponsorship payments expected, noting there were no significant updates to sponsorship the last meeting.

6. Executive Director Robert Feldstein provided an overview of the Draft 2027 Budget. Chief Operations Officer Leah Willoughby provided additional detail, noting expense lines where amounts vary from 2026 lines. Willoughby reported two lines where staff had not yet received the requisite data; estimates were provided in the draft budget for both of these lines. The draft budget will return to the committee at the October meeting with data in place, for a vote for recommendation to the Board.

7. There were no other updates.

8. There were no items for the Good of the Order.

9. Treasurer McLeod adjourned the meeting at 11:47 PM.

Agenda

SOUND CITIES ASSOCIATION | Balance Sheet

As of September 30, 2026

	Total
1110 Mechanics Bank	97,042.20
1120 Mechanics Bank - Money Market	1,092,647.15
1130 PayPal Bank	0.00
Total Bank Accounts	**$ 1,189,689.35**
Total Accounts Receivable	**$ 16,715.00**
1140 Investments - Time Value	350,439.84
1145 Accrued Interest Receivable	1,656.56
1499 Undeposited Funds	0.00
1550 Prepaid Expenses	0.00
Other Current Asset	0.00
Total Other Current Assets	**$ 352,096.40**
Total Current Assets	**$ 1,558,500.75**
Total 1400 Fixed Assets	**$ 0.00**
Total Fixed Assets	**$ 0.00**
Other Long-term Assets	0.00
Total Other Assets	**$ 0.00**
TOTAL ASSETS	**$ 1,558,500.75**
Total Accounts Payable	**$ 569.42**
2200 Mechanics Bank Credit Card	2,539.83
Total Credit Cards	**$ 2,539.83**
2300 Accrued Payroll	20,432.51
2110 Federal Withholding	0.00
2111 Direct Deposit Liabilities	0.00
2405 FUTA	30.09
2410 SUI	1,380.10
2122 Company	0.00
2124 Employee	0.00
Total 2415 FIT, SS, Medicare - 941	**$ 8,661.41**
2420 L&I	1,360.01
2425 WA Paid Family & Medical Leave	-199.24
2426 WA Cares	-102.35
2439 Temporary Retirement Holdings Payable	109,578.77
2450 Medical/Dental/Vision/Life Ins	300.57
2460 Accrued Vacation Pay	17,535.07
2480 Voluntary Ancillary Other	17.00
2499 Payroll Corrections	173.01
Total 2400 Payroll Liabilities	**$ 138,734.45**
2510 Accrued Liabilities - Contractor Payments	0.00
Total 2500 Accrued Liabilities	**$ 0.00**
2600 Deferred Revenue	0.00
Total Other Current Liabilities	**$ 159,166.96**
Total Current Liabilities	**$ 162,276.21**
Total Liabilities	**$ 162,276.21**
3110 Equipment Purchase Reserve	15,000.00
3120 Operations Reserves	558,750.00
3130 Contractual Obligations Reserve	50,088.00
3140 Legal Reserves Fund	25,000.00
Total 3100 Board Designated Reserves	**$ 648,838.00**
3200 Board Designated Contra	-648,838.00
3300 Fund Balance (Prior Years)	1,035,463.97
3999 Opening Bal Equity	0.00
Net Income	360,760.57
Total Equity	**$ 1,396,224.54**
TOTAL LIABILITIES AND EQUITY	**$ 1,558,500.75**

SOUND CITIES ASSOCIATION | Profit & Loss

January-September, 2026

	Sep 2026	Total	Budget	Remaining	% Remaining
1010 Member Dues		988,899.99	988,900	0	0%
1020 Membership/Sponsorships	1,000.00	91,000.00	90,000	-1,000	-1%
1030 Registration/Dinners Revenue		8,760.00	22,500	13,740	61%
1040 Interest Income	4,381.55	32,081.86	15,600	-16,482	-106%
1150 CC Points Redeemed Credit		525.00	500	-25	-5%
Total Income	**5,382**	**1,121,267**	**1,117,500**	**-3,767**	**0%**
Gross Profit	**5,381.55**	**1,121,266.85**			

			Budget	Remaining	% Remaining
Total 5100 Salaries	**57,951.11**	**492,797.93**	**692,892**	**200,094**	**29%**
5210 Taxes-FUTA	0.00	112.58	270	157	58%
5220 Taxes-SUTA	517.11	6,862.07	6,834	-28	0%
5230 Taxes - FICA, Medicare - 941	4,488.32	38,311.79	51,398	13,086	25%
5240 Taxes - L & I	128.58	1,175.88	1,746	570	33%
5250 Taxes-FMLA	0.00	0.00	4,578	4,578	100%
Total 5200 Payroll Taxes	**5,134.01**	**46,462.32**	**64,826**	**18,364**	**28%**
5311 Temp. Retirement Contribution Holdings	3,219.73	27,498.15			
Total 5310 Pension/Retirement Contributions	**3,219.73**	**27,498.15**	**38,600.00**	**11,101.85**	**29%**
5320 Medical/Dental/Vision/Life Ins	6,765.96	56,716.84	98,227	41,510	42%
5330 Professional Development	195.00	1,364.64	9,000	7,635	85%
5345 ED Car Allowance	250.00	4,000.00			
5346 Staff Travel Expenses	90.00	2,655.02			
Total 5340 Travel Reimbursement	**340.00**	**6,655.02**	**11,000**	**4,345**	**39%**
5350 PFML – Employer Paid Employee Share	469.69	4,009.17	0	-4,009	
Total 5300 Staff Benefits	**10,990.38**	**96,243.82**	**156,827**	**60,583**	**39%**
Total 5000 Staff	**74,075.50**	**635,504.07**	**914,545**	**279,041**	**31%**
6100 Rent	2,786.06	25,682.22	34,255.00	8,572.78	25%
6200 Office Insurance		0.00	900.00	900.00	100%
6310 Copier/Printer Lease & Maint	22.36	3,097.32	3,700.00	602.68	16%
6320 Outside Printing & Publication		669.41	2,400.00	1,730.59	72%
Total 6300 Printing and Publication	**22.36**	**3,766.73**	**$ 6,100.00**	**$ 2,333.27**	**38%**
6420 Website Design/Hosting	567.00	5,155.98	6,800.00	1,644.02	24%
6430 IT Equipment	114.87	3,010.56	6,000.00	2,989.44	50%
6440 Software/Subscriptions	402.16	7,541.67	8,500.00	958.33	11%
6450 Incidental IT Consulting		0.00	2,500.00	2,500.00	100%
Total 6400 IT	**1,084.03**	**15,708.21**	**$ 23,800.00**	**$ 8,091.79**	**34%**
6500 Cell Phone Service	288.38	2,489.19	4,000.00	1,510.81	38%
6600 CC, Banking & Other Fees	5.00	505.70	500.00	-5.70	-1%
6700 Accounting Fees		0.00	16,800.00	16,800.00	100%
6800 Legal Fees		2,493.04	10,000.00	7,506.96	75%
6900 Office Supplies / Misc.	512.60	1,933.13	3,000.00	1,066.87	36%
Total 6000 Office / Overhead	**4,698.43**	**52,578.22**	**$ 99,355.00**	**$ 46,776.78**	**47%**
7100 Food/Beverage/Rentals		18,393.05	40,000.00	21,606.95	54%
7200 Event Pmts Processing Fee		347.56	1,200.00	852.44	71%
Total 7000 Event Expenses	**0.00**	**18,740.61**	**$ 41,200.00**	**$ 22,459.39**	**55%**
8110 D&O Insurance		1,933.00	2,200.00	267.00	12%
8120 Cyber Security Insurance		380.00	700.00	320.00	46%
Total 8100 Liability Insurance	**0.00**	**2,313.00**	**$ 2,900.00**	**$ 587.00**	**20%**
8200 Awards / Recognition		1,001.49	2,500.00	1,498.51	60%
8300 Retreats/Mtgs/Conf/Dues/Events	796.39	8,986.38	12,000.00	3,013.62	25%
8400 Consultants/Special Projects	1,022.45	9,669.73	20,000.00	10,330.27	52%
Total 8000 Board / Org Development	**1,818.84**	**21,970.60**	**$ 37,400.00**	**$ 15,429.40**	**41%**
9000 Contingency Fund		226.56	25,000.00	24,773.44	99.09%
Bad Debt Write Off		25,111.61			
Reconciliation Discrepancies		7.37			
Total Expenses	**80,592.77**	**754,139.04**	**$ 1,117,500.00**	**$ 363,360.96**	**33%**
Net Operating Income	**(75,211.22)**	**367,127.81**			
Other Revenue					
Investment returns	(3,161.97)	(6,636.75)			
Processing Fees Recouped		269.51			
Total Other Revenue	**(3,161.97)**	**(6,367.24)**			
Other Expenses					
Net Other Income	**(3,161.97)**	**(6,367.24)**			
Net Income	**(78,373.19)**	**360,760.57**			

SOUND CITIES ASSOCIATION

A/R Aging Summary Report

As of Oct 22, 2026

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	Total
Cody Eccles			95.00			95.00
King County Housing Authority					500.00	500.00
Lumen					6,000.00	6,000.00
Lynne Robinson			120.00			120.00
PSE					2,500.00	2,500.00
Republic Services					500.00	500.00
Seattle Metropolitan Chamber of Commerce					6,000.00	6,000.00
TOTAL			**215.00**		**15,500.00**	**$15,715.00**

2026 Sponsorship Payment Tracking

highlighted have been invoiced and are not yet paid

Sponsorship Level	Sponsor/Entity	Invoiced Month	Amount Invoiced	Paid Month	Amount Paid
Regional Associate Member	4Culture	September 2026	$ 500.00	September 2026	$ 500.00
Partner	Amazon	April 2026	$ 6,000.00	July 2026	$ 6,000.00
Regional Associate Member	AWC	February 2026	$ 500.00	March 2026	$ 500.00
Partner	Boeing	June 2026	$ 6,000.00	August 2026	$ 6,000.00
Event - Annual Meeting	Boeing	June 2026	$ 2,500.00	August 2026	$ 2,500.00
Regional Associate Member	Cedar Grove	August 2026	$ 500.00	September 2026	$ 500.00
Regional Associate Member	EMC Research	February 2026	$ 500.00	August 2026	$ 500.00
Partner	Ezee Fiber*	May 2026	$ 6,000.00	July 2026	$ 6,000.00
Regional Associate Member	Foster Garvey	May 2026	$ 500.00	June 2026	$ 500.00
Regional Associate Member	Gordon Thomas Honeywell	February 2026	$ 500.00	March 2026	$ 500.00
Partner	Jenoptik*	March 2026	$ 6,000.00	April 2026	$ 6,000.00
Regional Associate Member	Kaiser Permanente*	July 2026	$ 500.00	September 2026	$ 500.00
Regional Associate Member	KC Dept of Assessments	February 2026	$ 500.00	February 2026	$ 500.00
Regional Associate Member	King County Elections	February 2026	$ 500.00	April 2026	$ 500.00
Regional Associate Member	King County Housing Authority*	June 2026	$ 500.00		
Regional Associate Member	King County Library Systems	February 2026	$ 500.00	March 2026	$ 500.00
Regional Associate Member	Langton Public Affairs	February 2026	$ 500.00	February 2026	$ 500.00
Partner	Lumen	April 2026	$ 6,000.00		
Partner	Marketing Solutions	n/a	$ -	In-Kind	$ -
Partner	Microsoft	April 2026	$ 6,000.00	April 2026	$ 6,000.00
Partner	Port of Seattle	February 2026	$ 6,000.00	March 2026	$ 6,000.00
Partner	Puget Sound Energy	March 2026	$ 6,000.00	July 2026	$ 6,000.00
Event - Summer Social	Puget Sound Energy	June 2026	$ 2,500.00		
Regional Associate Member	Republic Services	June 2026	$ 500.00		
Partner	Seattle King County Realtors	February 2026	$ 6,000.00	March 2026	$ 6,000.00
Partner	Seattle Metro Chamber	June 2026	$ 6,000.00		
Regional Associate Member	Symetra*	June 2026	$ 500.00	July 2026	$ 6,000.00
Partner	Sound Transit	April 2026	$ 6,000.00	April 2026	$ 6,000.00
Regional Associate Member	Throne Labs*	July 2026	$ 500.00	August 2026	$ 500.00
Partner	Verizon*	April 2026	$ 6,000.00	August 2026	$ 6,000.00
Regional Associate Member	W2A*	June 2026	$ 500.00	July 2026	$ 500.00
Partner	Waste Management	February 2026	$ 6,000.00	August 2026	$ 6,000.00
Totals			**$ 91,000.00**		**$ 81,000.00**
	*New Sponsor				

To Be Invoiced 2026

Sponsorship Level	Sponsor/Entity	Invoice	Amount to Invoice
Totals			$ -

2026 Results

University of Washington	Meeting 9/22
T-Mobile	Coffee scheduled 9/17
Starbucks	Coffee, 5/27; last contact - invite to summer social
Alaska Airlines	Coffee, 7/17; last contact - invite to summer social
Monument Advocacy	Last contact 8/20
Ceis, Bayne, & East	Coffee 6/5; Last contact 6/8
PACCAR Inc.	Stalled; have not met with
Ziply Fiber	Stalled; have not met with
Kaiser Permanente	New RAM
King County Housing Authority	New RAM
Throne	New RAM
Washington 2 Advocates	New RAM
Symetra	New RAM
Jenoptik	New Partner
Verizon	New Partner
EZEE Fiber	New Partner

KEY
Forward looking - still scheduling
Have met, in contact, but no commitment
Have not been able to engage
Have said no
New RAM
New Partner

Other Sponsor Connections:

Reconnected with EMC Research
Reconnected with KC Elections
Trying to connect with Comcast
Trying to connect with Lumen

PM&C
Strength in Numbers
Paulsen, Megaard & Co., PS
Certified Public Accountants

22232 17th Ave SE, Suite 310
Bothell, Washington 98021-7425
Phone: (425) 489-3416
Fax: (425) 485-3451
www.paulsenmegaard.com

October 19, 2026

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

Dear Robert,

Enclosed is the 2025 U.S. Form 990, Return of Organization Exempt from Income Tax, for SOUND CITIES ASSOCIATION for the tax year ending December 31, 2025.

Your 2025 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

2025 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

Agenda

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2025

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2025 calendar year, or tax year beginning , 2025, 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): 6300 SOUTHCENTER BLVD

Room/suite: 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

G Gross receipts $ 1,070,020.

F Name and address of principal officer: TRACI BUXTON, PRESIDENT, 6300 SOUTHCENTER BLVD #206, TUKWILA, WA 98188

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

H(c) Group exemption number

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

L Year of formation: 1993

M State of legal domicile: WA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
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 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		
9	Program service revenue (Part VIII, line 2g)	1,024,120.	1,051,371.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,227.	18,649.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,041,347.	1,070,020.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	746,694.	750,338.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	103,505.	196,708.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	850,199.	947,046.
19	Revenue less expenses. Subtract line 18 from line 12	191,148.	122,974.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,957,244.	2,152,208.
21	Total liabilities (Part X, line 26)	1,044,763.	1,116,744.
22	Net assets or fund balances. Subtract line 21 from line 20	912,481.	1,035,464.

Part II Signature Block

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

Sign Here

Signature of officer — Date: 10/19/2026

ROBERT FELDSTEIN, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Susan L. Paulsen, CPA	Susan L. Paulsen, CPA	10/19/2026		P00443486

Firm's name: PAULSEN, MEGAARD & CO, PS — Firm's EIN: 91-1537851

Firm's address: 22232 17th Ave SE, Suite 310, Bothell, WA 98021 — Phone no. (425)489-3416

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

DO NOT MAIL

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 $ 802,762. including grants of $ 0.) (Revenue $ 1,051,371.)

1. SCA appoints members to various regional boards and committees - SCA Executive Director and Policy Analysts provide policy analysis to members serving 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 802,762.

DO NOT MAIL

Agenda

Part IV Checklist of Required Schedules

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

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

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

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

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

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

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

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

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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
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	13		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			×
3	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? .	3			×
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			×
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			×
6	Did the organization have members or stockholders?	6		×	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		×	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		×	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		×	
b	Each committee with authority to act on behalf of the governing body?	8b		×	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			×

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its 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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

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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) Robert Feldstein Executive Director	40.00			×				169,181.	0.	5,100.
(2) Leah Willoughby Chief Operating Officer	40.00					×		136,434.	0.	15,044.
(3) Kristi Rowland Interim ED (2/25-3/25)	40.00			×				22,544.	0.	0.
(4) Carl Cole Interim ED (1/25)	40.00			×				5,000.	0.	0.
(5) Traci Buxton Board President and Mayor of Des Moines	10.00	×						0.	0.	0.
(6) Armondo Pavone Board Vice President and Mayor of Renton	10.00	×						0.	0.	0.
(7) Regan Bolli Board Treasurer and City Manager of Covington	4.00	×						0.	0.	0.
(8) Amy Falcone Board Secretary and Councilmember for Kirkland	4.00	×						0.	0.	0.
(9) Mary Lou Pauly Board Immediate Past President and Mayor of Issaquah	4.00	×						0.	0.	0.
(10) Chris Roberts Board Member and Mayor of Shoreline	4.00	×						0.	0.	0.
(11) Mason Thompson Board Member and Mayor of Bothell	4.00	×						0.	0.	0.
(12) Katherine Ross Board Member and Mayor of Snoqualmie	4.00	×						0.	0.	0.
(13) Dana Ralph Board Member and Mayor of Kent	4.00	×						0.	0.	0.
(14) Thomas McLeod Board Member and Mayor of Tukwila	4.00	×						0.	0.	0.

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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) Troy Linnell Board Member and Mayor of Algona	4.00	×						0.	0.	0.
(16) Vanessa Kritzer Board Member and Councilmember for Redmond	4.00	×						0.	0.	0.
(17) Nigel Herbig Board Member and Mayor of Kenmore	4.00	×						0.	0.	0.
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								333,159.	0.	20,144.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								333,159.	0.	20,144.

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
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**		×
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* **4**	×	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**		×

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

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a–1f	1g	$			
	h	**Total.** Add lines 1a–1f					
Program Service Revenue			Business Code				
	2a	MEMBERSHIP DUES	813910	955,061.	955,061.	0.	0.
	b	MEMBERSHIP AND SPONSORSHIP	813910	84,000.	84,000.	0.	0.
	c	EVENT REGISTRATIONS AND OTHER	900099	12,310.	12,310.	0.	0.
	d						
	e						
	f	All other program service revenue . .					
	g	**Total.** Add lines 2a–2f		1,051,371.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		18,649.	0.	0.	18,649.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents . . 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses . 7b					
	c	Gain or (loss) . . 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 . . . 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities. See Part IV, line 19 . 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances . . . 10a					
	b	Less: cost of goods sold . . . 10b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions		1,070,020.	1,051,371.	0.	18,649.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	194,532.	178,969.	15,563.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	416,831.	383,485.	33,346.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,836.	27,449.	2,387.	0.
9 Other employee benefits	54,297.	49,953.	4,344.	0.
10 Payroll taxes	54,842.	50,455.	4,387.	0.
11 Fees for services (nonemployees):				
a Management				
b Legal	75,926.	0.	75,926.	0.
c Accounting	1,820.	0.	1,820.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	17,026.	15,664.	1,362.	0.
12 Advertising and promotion				
13 Office expenses	12,018.	11,057.	961.	0.
14 Information technology	15,708.	14,451.	1,257.	0.
15 Royalties				
16 Occupancy	34,332.	31,585.	2,747.	0.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	37,584.	37,584.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,294.	2,110.	184.	0.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	947,046.	802,762.	144,284.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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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
Assets	1	Cash—non-interest-bearing		35,817.	1	33,010.
	2	Savings and temporary cash investments		640,283.	2	776,916.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		948,776.	4	994,900.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2.	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 31,060.			
	b	Less: accumulated depreciation	10b 31,060.	0.	10c	0.
	11	Investments—publicly traded securities		330,646.	11	345,287.
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		1,720.	15	2,095.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,957,244.	16	2,152,208.
Liabilities	17	Accounts payable and accrued expenses		89,702.	17	127,844.
	18	Grants payable			18	
	19	Deferred revenue		955,061.	19	988,900.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,044,763.	26	1,116,744.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		912,481.	27	1,035,464.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		912,481.	32	1,035,464.
	33	Total liabilities and net assets/fund balances		1,957,244.	33	2,152,208.

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Agenda

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,070,020.
2	Total expenses (must equal Part IX, column (A), line 25)	2	947,046.
3	Revenue less expenses. Subtract line 2 from line 1	3	122,974.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	912,481.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	9.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,035,464.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		×
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		×
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		×
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	3b		

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Agenda

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No. 1545-0047

2025

Open to Public Inspection

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

- Section 501(c)(3) organizations: Complete Parts I-A and 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	Employer identification number (EIN)
SOUND CITIES ASSOCIATION	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)					

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

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

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

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

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.

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to 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).**

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

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

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

Part IV **Supplemental Information**

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

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

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Agenda

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

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

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

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

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

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

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

Part V Endowment Funds

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

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

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

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

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

DO NOT MAIL

Part VII Investments—Other Securities

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

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Agenda

Part XIII Supplemental Information *(continued)*

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Agenda

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

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Agenda

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Robert Feldstein Executive Director	(i)	163,068.	0.	6,113.	350.	0.	169,531.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
2	Leah Willoughby Chief Operating Officer	(i)	128,036.	7,500.	898.	2,423.	12,621.	151,478.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
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)							

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Part III Supplemental Information

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

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SCHEDULE O (Form 990)

(Rev. December 2025)

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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
SOUND CITIES ASSOCIATION	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.

DO NOT MAIL

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

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

For calendar year 2025, or fiscal year beginning _____, 2025, and ending _____, 20_____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2025

Name of filer
SOUND CITIES ASSOCIATION

EIN or SSN
91-1616272

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.

1a	**Form 990** check here . . . ☒	**b**	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12) . .	**1b**	1,070,020.
2a	**Form 990-EZ** check here . . ☐	**b**	**Total revenue**, if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here . . ☐	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here . . ☐	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	**4b**	
5a	**Form 8868** check here . . . ☐	**b**	**Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here . . ☐	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here . . . ☐	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here . . . ☐	**b**	**FMV of assets at end of tax year** (Form 5227, item D)	**8b**	
9a	**Form 5330** check here . . . ☐	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here . . ☐	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

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 2025 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 2025 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 2025 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 10/19/2026

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 2025 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 PAULSEN, MEGAARD & CO, PS Date 10/19/2026

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

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SOUND CITIES ASSOCIATION
DRAFT 2027 Budget

Member City Dues			$	1,004,525
Membership/Sponsorships			$	105,000
Registration/Dinners Revenue			$	22,000
Interest Income			$	43,500
Credit Cards Points Redeemed for Credit			$	700
Total Income			**$**	**1,175,725**
Salaries			**$**	**732,202**
Payroll Taxes			**$**	**75,165**
FUTA	$	265		
SUTA	$	10,250		
FICA/Medicare	$	54,400		
L & I	$	3,360		
WA PFMLA	$	6,890		
Staff Benefits			**$**	**166,700**
Pension Plan Contributions	$	39,500		
Medical/Dental/Vision/Life Ins	$	106,200		
Professional Development	$	9,000		
Travel Reimburse	$	12,000		
TOTAL STAFF			**$**	**974,067**
Rent			**$**	**34,256**
Office Insurance			**$**	**1,000**
Printing and Publication			**$**	**9,100**
Copier/Printer Lease & Maint	$	4,100		
Outside Printing & Publication	$	5,000		
IT			**$**	**26,400**
Website Design/Hosting	$	7,000		
IT Equipment	$	7,500		
Software/Subscriptions	$	9,400		
Incidental Consulting	$	2,500		
Cell Phone Service			**$**	**4,200**
CC, Banking & Other Fees			**$**	**1,000**
Accounting Fees			**$**	**5,000**
Legal Fees			**$**	**10,000**
Office Supplies / Misc.			**$**	**4,500**
TOTAL OFFICE/OVERHEAD			**$**	**95,456**
Event Food/Bev/Rentals			**$**	**36,000**
Event Processing Fees			**$**	**1,300**
TOTAL EVENT EXPENSES			**$**	**37,300**
Liability Insurance			**$**	**3,400**
D&O Insurance	$	2,500		
Cyber Security Insurance	$	900		
Awards / Recognition			**$**	**3,500**
Retreats/Mtgs/Conf/Dues/Events			**$**	**17,000**
Consultants/Special Projects			**$**	**20,000**
TOTAL BOARD / ORG DEVELOPMENT			**$**	**43,900**
CONTIGENCY FUND			**$**	**25,000**
Total Expenses			**$**	**1,175,723**

Income minus expensees	
$	2