



MINUTES for Regular Board Meeting 17 March 2021

Meeting Logistics:

03/17/2021 7:30am Mountain Time

Location:

Zoom Meeting

<https://zoom.us/j/8256677745>

Meeting ID: 825 667 7745

ATTENDEES

Presiding Officer:

Carson Rivers – **Chair**

Board Member Attendees:

Rohan Shahani – **Vice Chair**

Korey Hampton – **Secretary**

Cameron Annas – **Treasurer**

Bahman Azarm – **Member**

**joined at 7:55am*

Victor Gallo – **Member**

Keith Jacobs – **Member**

Connor James – **Member**

Billy Simpson – **Member**

Shawn Tierney – **Executive Director**

Quorum?

Yes

No

Guests:

None

Meeting called to order at 7:31 AM Mountain Time by Carson Rivers.

Welcome Guests & Housekeeping (Carson Rivers)

Reading of the ACCT Mission Statement (Connor)

The Association for Challenge Course Technology (ACCT) establishes and promotes the standard of care and measure of excellence that defines professional practice and effective challenge course programs. ACCT develops, refines, and publishes standards for installing, maintaining, and managing challenge courses; provides forums for education and professional development; and advocates for the challenge course and adventure industry.

Reading of the ACCT Anti-Trust Statement (Connor)

It is the policy of the Association for Challenge Course Technology, and it is the responsibility of every Association member company, to comply in all respects with federal and state antitrust laws. No activity or discussion at any Association meeting or other function may be engaged in for the purpose of bringing about any understanding or agreement among members to:

- (a) raise, lower, or stabilize prices;
- (b) regulate production;
- (c) allocate markets;
- (d) encourage boycotts;
- (e) foster unfair trade practices;
- (f) assist monopolization, or
- (g) in any way violate federal or State antitrust laws.



Any questions regarding the meaning or applicability of this policy, as well as any concerns regarding activities or discussions at Association meetings, should be promptly brought to the attention of the Association Executive Director or the Chair of the Board of Directors.

Approval of Agenda (Carson)

Motion:	Review and approve the meeting agenda
Made by:	Keith
Seconded by:	Billy
Discussion:	None.
Vote:	In Favor – N/A Opposed - 0 Abstaining - 0
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Approval of Previous Meeting Minutes (Carson & Korey)

Motion:	Approve minutes from meeting held March 3rd, 2021.
Made by:	Keith
Seconded by:	Cameron
Discussion:	None.
Vote:	In Favor – N/A Opposed – 0 Abstaining – 0
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

ED Report (Shawn): Refer to the report for information on the following:

- February Financials
- PPP Funding
- FY20 990 Tax Return
- FY22 Budget
- 2021 COI Progress (probably only about 5-6 left to get)
- Regulatory Position Statement
- Membership Metrics
- ACCT Academy Survey

- Employee & Volunteer Technology Use Policy – Discussion was had regarding requested edits. Also had discussion around the fact that we have policy for not using ACCT tech for personal use, but nothing specific about the use of personal tech for ACCT business.

Bahman joined 7:55am

Motion:	Approve the Employee & Volunteer Technology Use Policy document as distributed.
Made by:	Keith



Seconded by: Cameron
Discussion: Minor corrections of typos will be made before distribution.
Vote: In Favor – Cameron, Victor, Billy, Korey, Connor, Keith
Opposed – Rohan
Abstaining – Bahman, Carson abstains as Chair
Motion Carries: Yes
 No

ACTION ITEM – Korey will proofread and share revisions with Shawn.

Treasurer's Report (Cameron)

- FY20 YE 990 – It is presumed that the first PPP loan will be forgiven, but we are awaiting official confirmation of such, since this will significantly affect the budget.
- Regarding the 990 form itself, the requested corrections were made, and the applicable schedules were completed.

Motion: Approve the FY20 990.
Made by: Rohan
Seconded by: Billy
Discussion: None
Vote: In Favor – Rohan, Korey, Keith, Cameron, Billy, Connor, Bahman, Victor
Opposed – none
Abstaining – Carson abstains as Chair
Motion Carries: Yes
 No

- FY21 Q1 Financial Report

Motion: Approve the FY21 Q1 Financial Report.
Made by: Cameron
Seconded by: Keith
Discussion: The Board reviewed and discussed the reports at a previous meeting, but did not formally approved them at the time. By late April we should have a Q3 report.
Vote: In Favor – Rohan, Cameron, Billy, Keith, Bahman, Victor, Connor
Opposed – none
Abstaining – Korey, Carson abstains as Chair
Motion Carries: Yes
 No

- FY21 Q2 Financial Report

Motion: Approve the FY21 Q2 Financial Report.
Made by: Cameron
Seconded by: Keith
Discussion: No further discussion
Vote: In Favor – Rohan, Cameron, Billy, Keith, Bahman, Victor, Connor



Opposed – none
Abstaining – Korey, Carson abstains as Chair
Motion Carries: Yes
 No

Update from the Chair [Closed Session] (Carson)

Motion: Move into closed session
Made by: Rohan
Seconded by: Billy
Discussion: Purpose: to discuss a confidential update from the Chair
Vote: In Favor – N/A
Opposed – none
Abstaining –
Motion Carries: Yes
 No

Meeting moved into closed session at 8:21 AM Mountain Time.

Meeting returned to open session at 8:52 AM Mountain Time.

Virtual ICE Testing (Korey): Korey presented a request from Heather Brooks regarding approval to extend the Virtual Inspector Certification Prep Course and Exam.

Motion: Approve the extension of Virtual ICE Testing through the end of FY21.
Made by: Keith
Seconded by: Rohan
Discussion: There is an event in PA in May that had been a planned testing location, and there are Certified Inspectors still in need of renewal that are interested in participating if there is a virtual option. Additionally, the ACC will be looking to craft a policy to formalize the virtual option as a permanent change to the ICE testing strategy.
Vote: In Favor – Rohan, Korey, Connor, Billy, Victor, Bahman, Cameron,
Opposed – none
Abstaining – Carson abstains as Chair
Motion Carries: Yes
 No

TIRE Liaison Role (Carson)

- Discussion of Request from TIRE Committee – TIRE requested a different Board liaison because of Keith's role in Consensus Group. Victor volunteered to switch from International to TIRE.

Motion: Approve Victor as Liaison to the Technical Information, Research, & Education Committee.
Made by: Bahman
Seconded by: Rohan
Discussion: none
Vote: In Favor – Rohan, Korey, Cameron, Bahman, Victor, Keith, Connor, Billy



Motion Carries:	Opposed – none Abstaining – Carson abstains as Chair <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Motion:	Approve Keith Jacobs as the Liaison to the International Committee.
Made by:	Bahman
Seconded by:	Billy
Discussion:	none
Vote:	In Favor – Rohan, Korey, Cameron, Bahman, Victor, Keith, Connor, Billy Opposed – Abstaining – Carson
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

ACTION ITEM – Victor and Keith shall reach out to their respective current committees to introduce their new Liaison replacements and inform them of the transition.

Consensus Group Secretary Job Description (Connor)

- Current Status – Consensus Group (CG) Secretary job description reviewed and update by task group, as assigned by the Secretariat, in consultation with the CG. Document has been sent to the CG for comment, pending review and approval by the Secretariat. At this time, a volunteer will likely be the best candidate for the role.
- Next Steps – look for a replacement
- Timeline for completion – by F2F in mid-April

Updates from the Chair (Carson)

- Board Task Collection and Organization Process – Korey and Carson are resurrecting the Asana Board Task list. Carson explained the process, and how the rest of the Board can contribute to the organization of tasks.
- Board Document Review and Comment Process – discussion was had about how to streamline and improve the process of document review. Files often come to the Board in different formats that are distorted upon import. Additionally, having a consistent process for feedback/comments could improve efficiency of the completion of a review.

ACTION ITEM – Korey will draft a process suggestion for review of the Board at a future meeting

- 2021 Board Meeting Schedule
 - Finalization of Fall “face to face” meeting schedule (respond to Korey’s Doodle poll)
 - Finalization of Quarterly Secretariat meeting schedule (pending completion of the search for a CG Secretary)
 - Finalization of Winter “face to face” meeting schedule (Feb 7th and 8th 2022)

Meeting Closing (Carson)

Motion:	Motion to adjourn the meeting.
Made by:	Cameron
Seconded by:	Bahman



Discussion:	None.
Vote:	In Favor – N/A Opposed – 0 Abstaining – 0
Motion Carries:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Meeting adjourned at 9:29am Mountain Time.

APPROVED



To: ACCT Board
From: Shawn Tierney, Executive Director
Date: 3/15/21

RE: March Board Report

Summary

February Financial Statement

The February monthly financial statement is in the Finance Drive (Finance - FY21 Financial Planning – Monthly Statements and Financial Reports). The current projected deficit for FY21 is \$34k, which is down significantly from the \$154k approved by the BOD in June 2020. Additionally, final Q1 and Q2 statements are in the finance drive and ready for BOD approval.

PPP funding

ACCT received a second round of PPP funding in February, bringing the total received in FY21 to \$122,800.

990 Tax Return (for the fiscal year ending June 30, 2020)

The 990 has been slightly revised to address questions and input from BOD members, and is now ready for BOD final approval. Following approval, I will coordinate with our bookkeeper getting the return filed with the IRS in the next week.

FY22 Budget

I have a first draft of a FY22 budget, and have shared it with the budget group from the finance committee. The draft is based on a scaled back 500-person event in Cleveland. The projected FY22 deficit at this early stage is (\$142,000). The next meeting of the budget group is on 3/19 at 8am MST.

2021 COI's

The notice for collection of 2021 COI forms went out to all volunteers in early February, and the office is tracking returns on a spreadsheet prepared by the office manager (which was placed in the BOD meeting folder on the 3/3 mtg). At the date of this report, we have a total of 117 COI's returned which leave a small number of volunteers who have not yet completed a COI for 2021.

Employee and Volunteer Tech Use Policy

Comments from the one BOD member who commented on this document have been

resolved and the policy is ready for approval on the 3/17 meeting (following any further discussion and input from the BOD).

Regulatory Position Statement

The draft position statement is being revised by the policy director and will be ready for BOD review at the April meetings.

Membership metrics / revenue from FY19, 20, 21

The office manager is currently compiling this information which will be ready BOD review during the April virtual meetings.

ACCT Academy Survey

I will share this with the BOD once it's ready for review.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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.

A For the 2019 calendar year, or tax year beginning **JULY 1**, 2019, and ending **JUNE 30**, 20**20**

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

C Name of organization The Association for Challenge Course Technology
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 19797
 City or town, state or province, country, and ZIP or foreign postal code
Boulder CO 80308

D Employer identification number
54-1685335

E Telephone number
303-827-2432

F Name and address of principal officer: Shawn Tierney
Same as above

G Gross receipts \$ 1,042,249

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) (6) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.acctinfo.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1993

M State of legal domicile: CO

H(c) Group exemption number ▶

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>The Association for Challenge Course Technology (ACCT) is an international trade association dedicated to standards, government relations, credentialing, professional development and advancement of our members.</u>		
	2	Check this box <input type="checkbox"/> 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	<u>9</u>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>9</u>
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	<u>8</u>
	6	Total number of volunteers (estimate if necessary)	6	<u>120</u>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	<u>0</u>
b	Net unrelated business taxable income from Form 990-T, line 39	7b	<u>0</u>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	<u>197,618</u>	<u>269,154</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>882,803</u>	<u>768,872</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>4,676</u>	<u>4,223</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>0</u>	<u>0</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>1,085,097</u>	<u>1,042,248</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>0</u>	<u>0</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>286,047</u>	<u>341,603</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	<u>0</u>	<u>0</u>
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>571,240</u>	<u>615,959</u>
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>857,287</u>	<u>957,563</u>	
19	Revenue less expenses. Subtract line 18 from line 12	<u>227,810</u>	<u>84,685</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	<u>620,201</u>	<u>709,754</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>4,168</u>	<u>9,036</u>
			<u>616,033</u>	<u>700,718</u>

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 _____

Type or print name and title _____

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name ▶ _____ Firm's EIN ▶ _____

Firm's address ▶ _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The Association for Challenge Course Technology (ACCT) establishes and promotes the standard of care and measure of excellence that defines professional practice and effective challenge course programs. ACCT develops, refines, and publishes standards for installing, maintaining, and managing challenge courses; provides forums for education and professional development; and advocates for the challenge course and adventure industry.

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 \$ 460,828 including grants of \$ 0) (Revenue \$)
At the annual conference, information is presented and disseminated through workshops regarding industry developments in the areas of technical information, facilitation, management, and industry wide standards.

4b (Code:) (Expenses \$ 125,061 including grants of \$ 0) (Revenue \$)
The inspector certification program was created by ACCT to specifically address North American regulatory demands. ACCT is a non-profit trade organization serving challenge course professionals worldwide. The Association serves to promote the use of challenge courses and to set minimum standards for course installation, operation, and inspection.

ACCT also developed an accreditation process for parks, programs, and vendors.

4c (Code:) (Expenses \$ 60,648 including grants of \$ 0) (Revenue \$)
The ACCT standards address design, performance, inspection, operations, training, and certification for the challenge course, canopy/zip line tour, and aerial trekking community. ACCT has been developing standards for the challenge course industry since 1994.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 50,950 including grants of \$ 0) (Revenue \$)

4e Total program service expenses **▶** 697,487

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)? <i>If "Yes," complete Schedule A</i>		✓
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		✓
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		✓
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? <i>If "Yes," complete Schedule C, Part II</i>		✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	✓	
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? <i>If "Yes," complete Schedule D, Part I</i>		✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		✓
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? <i>If "Yes," complete Schedule D, Part IV</i>		✓
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		✓
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? <i>If "Yes," complete Schedule D, Part VI</i>		✓
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		✓
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? <i>If "Yes," complete Schedule D, Part VIII</i>		✓
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? <i>If "Yes," complete Schedule D, Part IX</i>		✓
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		✓
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)? <i>If "Yes," complete Schedule D, Part X</i>		✓
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		✓
14a Did the organization maintain an office, employees, or agents outside of the United States?		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		✓
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		✓
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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		✓
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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		✓
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		✓
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		✓

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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	✓
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	✓
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	✓

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	12
b Enter the number of Forms W-2G included in 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	✓

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	8
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	✓
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	✓

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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
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?		✓
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?		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		✓
6	Did the organization have members or stockholders?	✓	
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?	✓	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	✓	
8b	Each committee with authority to act on behalf of the governing body?	✓	
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		✓

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► None
- 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 ►
Shawn Tierney, 1079 S. Hover Street, Ste. 200 Longmont, CO 80501, Phone: 303-827-2432

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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carson Rivers Board Chair	2.00	✓		✓				0	0	0
(2) Keith Jacobs Board Vice Chair	2.00	✓		✓				0	0	0
(3) Cameron Annas Treasurer	2.00	✓		✓				0	0	0
(4) Mandy Stewart Secretary	2.00	✓		✓				0	0	0
(5) Bahaman Azarm Director	2.00	✓						0	0	0
(6) Paul Cummings Director	2.00	✓						0	0	0
(7) Victor Gallo Director	2.00	✓						0	0	0
(8) Rohan Shahani Director	2.00	✓						0	0	0
(9) Billy Simpson Director	2.00	✓						0	0	0
(10) Shawn Tierney Executive Director					✓			90,000	0	0
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							90,000			
c Total from continuation sheets to Part VII, Section A							0			
d Total (add lines 1b and 1c)							90,000			

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 **0**

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues	269,154				
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)					
	1f	All other contributions, gifts, grants, and similar amounts not included above					
	1g	Noncash contributions included in lines 1a-1f	\$				
	1g						
	h	Total. Add lines 1a-1f ▶		269,154			
Program Service Revenue			Business Code				
	2a	Conference/Events	713990	681,553	681,553		
	b	Certification/Accreditation	713990	54,543	54,543		
	c	Publications/Standards	713990	32,775	32,775		
	d					
	e					
	f	All other program service revenue					
g	Total. Add lines 2a-2f ▶						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		4,223		4,223	
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7b	Less: cost or other basis and sales expenses					
	7c	Gain or (loss)					
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
8b	Less: direct expenses						
c	Net income or (loss) from fundraising events . . . ▶						
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses						
c	Net income or (loss) from gaming activities . . . ▶						
10a	Gross sales of inventory, less returns and allowances						
10b	Less: cost of goods sold						
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 ▶		1,042,248	768,872		4,223	

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	90,000	63,649	26,351	
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	225,963	225,963		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	30,955	27,602	3,353	
10 Payroll taxes	25,640	23,495	2,145	
11 Fees for services (nonemployees):				
a Management				
b Legal	15,158	6,083	9,075	
c Accounting	10,260		10,260	
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.)	106,921	106,938	523	
12 Advertising and promotion	11,554	11,554		
13 Office expenses	8,795	8,550	245	
14 Information technology	39,273	24,369	14,904	
15 Royalties				
16 Occupancy	32,080	24,966	7,114	
17 Travel	68,589	48,792	19,797	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	227,762	227,762		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	22,894	15,730	7,164	
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 24e expenses on Schedule O.)				
a Merchant Fees and Bank Fees	14,461	12,216	2,244	
b Printing and Publication	9,658	9,630	28	
c Dues and Subscriptions	8,454	8,200	254	
d				
e All other expenses <u>Other Misc</u>	9,145	6,181	2,965	
25 Total functional expenses. Add lines 1 through 24e	957,563	851,140	106,423	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	140,397	1	227,527
	2 Savings and temporary cash investments	479,804	2	482,226
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	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		0	15
16 Total assets. Add lines 1 through 15 (must equal line 33)		620,201	16	709,754
Liabilities	17 Accounts payable and accrued expenses	4,168	17	9,036
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		4,168	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	616,033	27	700,718
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	616,033	32	700,718	
33 Total liabilities and net assets/fund balances	620,201	33	709,754	

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	1,042,248
2	Total expenses (must equal Part IX, column (A), line 25)	2	957,563
3	Revenue less expenses. Subtract line 2 from line 1	3	84,685
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	616,033
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	700,718

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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain 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 Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

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

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

The Association for Challenge Course Technology

Employer identification number

54-1685335

Form 990, Part VI, Section A, Line 6:

Membership is open to stakeholders in the challenge course/aerial adventure field, specifically:

1) Professional vendors accredited by ACCT

2) Vendors, suppliers, or manufacturers of related services or equipment.

3) Organizations offering challenge course programs or services to the public.

4) Organizations or entities that have interest or concern in the field.

5) Practitioners, students, or interested parties not directly affiliated with an organization described above.

Form 990, Part VI, Section A, Line 7A:

Members elect the governing body. Accredited professional vendor members select a designated number of the people serving on the board of directors. Other member categories select people to serve on the remainder of the board.

Form 990, Part VI, Section B, Line 11B:

The Executive Director reviews the tax return, then forwards onto board members for review prior to filing.

Form 990, Part VI, Section B, Line 12C:

Directors are required to complete a conflict of interest form annually. The form is maintained and monitored by the Executive Director. Any potential conflict of interest is presented to the Ethics Committee and resolved accordingly.

Form 990, Part VI, Section B, Line 15A:

The Board of Directors determines the compensation of the Executive Director after research of comparable compensation packages. The Executive Committee reviews and approves the comparability data and recommends the salary. Final approval is decided by the Board of Directors.

Form 990, Part VI, Section C, Line 19:

Upon Request

Name of the organization The Association for Challenge Course Technology	Employer identification number 54-1685335
---	--

Form 990, Part III, Line 4D:

Vendor Program Total = \$50,950

The vendor program involves a review process of all vendor applicants to determine their adherence to ACCT Accreditation Policies and Procedures and its good faith commitment to ACCT standards. Successful completion of this review distinguishes a vendor member from other vendors, indentifying them as having been found highly experienced and competent.

Form 990, Part IX, Line 11G:

Other Professional Services Total = \$106,921

Conference Service Provider	\$50,688
PR and Marketing	\$31,370
Speaker Fees	\$5,738
Other Professional	\$19,126

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

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

Name of organization <i>The Association for Challenge Course Technology</i>	Employer identification number <i>54-1685335</i>
--	---

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

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

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

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

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

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

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (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.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	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.														
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-														
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(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					

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

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

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

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

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

Part IV Supplemental Information

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

Management Report

Association for Challenge Course
Technology

1st Quarter ending September 30, 2020



Prepared by

Verity Solutions, LLC

Prepared on

November 2, 2020

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Association for Challenge Course Technology

Balance Sheet

1st Quarter: As of September 30, 2020

		Total
ASSETS		
Current Assets		
Operating Bank Accounts		
Chase Operating		171,676.79
Total Operating Accounts	\$	171,676.81
Reserve Accounts		
TIAA - CD		90,789.64
TIAA - Money Market		40,042.28
1st Internet Bank - CD		50,155.52
1st Internet Bank - Money Market		40,477.56
Live Oak - CD 0748		90,739.62
Live Oak - CD 1088		90,677.98
Live Oak - Savings		40,079.88
Chase Savings		40,125.18
Total Reserve Accounts	\$	483,087.66
Total Bank Accounts	\$	654,764.47
Total Other Current Assets	\$	0.00
Total Current Assets	\$	654,764.47
TOTAL ASSETS	\$	654,764.47
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Chase Card - Beg Bal		4,110.91
Chase Card - Activity		-599.08
Total Chase Card	\$	3,511.83
Total Credit Cards	\$	3,511.83
Total Other Current Liabilities	\$	0.00
Total Current Liabilities	\$	3,511.83
Long-Term Liabilities		
First Home Bank PPP	\$	61,400.00
Total Long-Term Liabilities	\$	61,400.00
Total Liabilities	\$	64,911.83
Equity		
Retained Earnings		700,717.93
Net Income		-110,865.29
Total Equity	\$	589,852.64
TOTAL LIABILITIES AND EQUITY	\$	654,764.47

Association for Challenge Course Technology
Profit and Loss by Class
1st Quarter & Year to Date - FY 20/21

	1. Event	2. Membership	3. Standards	4. Program	5. Inspector	6. Vendor	7. Overhead	TOTAL
Income								
Other / Interest Income								936.43
Standard Income	2,500.00	43,302.00	2,692.70	2,123.12	1,326.94	701.00		52,645.76
Total Income	\$ 2,500.00	\$ 43,302.00	\$ 2,692.70	\$ 2,123.12	\$ 1,326.94	\$ 701.00	\$ 936.43	\$ 53,582.19
Gross Profit	\$ 2,500.00	\$ 43,302.00	\$ 2,692.70	\$ 2,123.12	\$ 1,326.94	\$ 701.00	\$ 936.43	\$ 53,582.19
Expenses								
Advertising and Promotions					69.00			69.00
Bank Fees							59.85	1,641.23
Merchant Service Fees		1,545.07			36.31		130.00	130.00
Other Bank Fees	0.00	1,545.07					189.85	1,774.23
Total Bank Fees	5.00							5.00
Continuing Education								
Employee Benefits	2,281.42	2,864.12		332.53	241.47	362.19	362.19	7,273.99
Insurance								
Conference Cancellation		1,776.64						1,776.64
Cyber Policy								1,287.00
Directors & Officers								5,118.00
Foreign Liability Insurance								2,500.00
General Liability								8,756.47
Office Property								585.00
Professional Liability								7,105.00
Workers Comp	70.71	92.27	12.37	16.07	28.59	28.59	22.55	271.15
Total Insurance	1,847.35	92.27	12.37	16.07	28.59	28.59	25,374.02	27,399.26
Licenses, Taxes & Fees							776.00	776.00
Office Supplies							405.73	405.73
Payroll								
Payroll Processing Fees	251.34	326.81	43.83	56.86	101.23	101.23	79.90	961.20
Payroll Taxes	1,482.73	1,930.47	258.92	335.96	597.98	597.98	476.01	5,680.05
Salaries & Wages	21,547.02	28,186.04	3,780.15	4,905.31	8,730.67	8,730.67	6,891.84	82,771.70
Total Payroll	23,281.09	30,443.32	4,082.90	5,298.13	9,429.88	9,429.88	7,447.75	89,412.95
Postage & Shipping			23.97					212.59
Printing and Publication	166.62			30.00				30.00
Professional Services								
Accountant							1,582.00	1,582.00
Attorney	500.00						500.00	6,445.00
Conference Service Provider	11,362.50							11,362.50
Other Professional Services	3,500.00			150.00				3,650.00
Total Professional Services	15,362.50	0.00	0.00	5,955.00	0.00	0.00	2,082.00	23,035.50
Rent & Storage	979.89	1,309.80	173.84	231.15	406.97	503.77	930.73	4,536.15
Technology	281.96	5,332.35					3,145.84	8,760.15
Telecommunications							320.00	320.00
Travel	314.84						121.09	435.93
Total Expenses	44,520.67	41,610.90	4,667.95	11,450.82	10,227.53	10,324.43	41,645.08	164,447.48
Net Operating Income	-\$ 42,020.67	\$ 1,691.10	-\$ 1,975.25	9,327.70	8,900.59	9,623.43	40,708.65	110,865.29
Net Income	-\$ 42,020.67	\$ 1,691.10	-\$ 1,975.25	9,327.70	8,900.59	9,623.43	40,708.65	110,865.29

**Association for Challenge Course Technology
Budget vs. Actuals: FY 20/21
1st Quarter & Year to Date**

	1s Quarter				Year to Date			
	Actual	Budget	Variance from Budget	% of Budget	Actual	Budget	Variance from Budget	% of Budget
Income								
Income								
Other / Interest Income	936.43	1,203.00	-266.57	77.84%	936.43	1,203.00	-266.57	77.84%
Standard Income	52,645.76	87,000.00	-34,354.24	60.51%	52,645.76	87,000.00	-34,354.24	60.51%
Total Income	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%
Total Income	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%
Gross Profit	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%	\$ 53,582.19	\$ 88,203.00	-\$ 34,620.81	60.75%
Expenses								
Advertising and Promotions	69.00	100.00	31.00	69.00%	69.00	100.00	31.00	69.00%
Bank Fees								
Merchant Service Fees	1,641.23	1,845.00	203.77	88.96%	1,641.23	1,845.00	203.77	88.96%
Other Bank Fees	130.00	0.00	-130.00		130.00	0.00	-130.00	
Total Bank Fees	\$ 1,771.23	\$ 1,845.00	\$ 73.77	96.00%	\$ 1,771.23	\$ 1,845.00	\$ 73.77	96.00%
Continuing Education	5.00	2,000.00	1,995.00	0.25%	5.00	2,000.00	1,995.00	0.25%
Dues and Subscriptions	0.00	0.00	0.00		0.00	0.00	0.00	
Employee Benefits	7,273.99	8,700.00	1,426.01	83.61%	7,273.99	8,700.00	1,426.01	83.61%
Insurance								
Conference Cancellation	1,776.64	0.00	-1,776.64		1,776.64	0.00	-1,776.64	
Cyber Policy	1,287.00	1,287.00	0.00	100.00%	1,287.00	1,287.00	0.00	100.00%
Directors & Officers	5,118.00	5,118.00	0.00	100.00%	5,118.00	5,118.00	0.00	100.00%
Foreign Liability Insurance	2,500.00	0.00	-2,500.00		2,500.00	0.00	-2,500.00	
General Liability	8,756.47	8,755.00	-1.47	100.02%	8,756.47	8,755.00	-1.47	100.02%
Office Property	585.00	585.00	0.00	100.00%	585.00	585.00	0.00	100.00%
Professional Liability	7,105.00	7,105.00	0.00	100.00%	7,105.00	7,105.00	0.00	100.00%
Volunteer Accident	0.00	939.00	939.00	0.00%	0.00	939.00	939.00	0.00%
Workers Comp	271.15	234.00	-37.15	115.88%	271.15	234.00	-37.15	115.88%
Total Insurance	\$ 27,399.26	\$ 24,023.00	-\$ 3,376.26	114.05%	\$ 27,399.26	\$ 24,023.00	-\$ 3,376.26	114.05%
Licenses, Taxes & Fees	776.00	0.00	-776.00		776.00	0.00	-776.00	
Meals & Entertainment	0.00	90.00	90.00	0.00%	0.00	90.00	90.00	0.00%
Office Supplies	405.73	650.00	244.27	62.42%	405.73	650.00	244.27	62.42%
Payroll								
Payroll Processing Fees	961.20	645.00	-316.20	149.02%	961.20	645.00	-316.20	149.02%
Payroll Taxes	5,680.05	7,297.63	1,617.58	77.83%	5,680.05	7,297.63	1,617.58	77.83%
Salaries & Wages	82,771.70	87,500.00	4,728.30	94.60%	82,771.70	87,500.00	4,728.30	94.60%
Total Payroll	\$ 89,412.95	\$ 95,442.63	\$ 6,029.68	93.68%	\$ 89,412.95	\$ 95,442.63	\$ 6,029.68	93.68%
Postage & Shipping	212.59	525.00	312.41	40.49%	212.59	525.00	312.41	40.49%
Printing and Publication	30.00	5,520.00	5,490.00	0.54%	30.00	5,520.00	5,490.00	0.54%
Professional Services								
Accountant	1,582.00	2,250.00	668.00	70.31%	1,582.00	2,250.00	668.00	70.31%
Attorney	6,445.00	2,000.00	-4,445.00	322.25%	6,445.00	2,000.00	-4,445.00	322.25%
Conference Service Provider	11,362.50	34,013.00	22,650.50	33.41%	11,362.50	34,013.00	22,650.50	33.41%
Health & Safety	0.00	0.00	0.00		0.00	0.00	0.00	
Other Professional Services	3,650.00	500.00	-3,150.00	730.00%	3,650.00	500.00	-3,150.00	730.00%
PR/Marketing	0.00	312.00	312.00	0.00%	0.00	312.00	312.00	0.00%
Total Professional Services	\$ 23,039.50	\$ 39,075.00	\$ 16,035.50	58.96%	\$ 23,039.50	\$ 39,075.00	\$ 16,035.50	58.96%
Rent & Storage	4,536.15	3,950.01	-586.14	114.84%	4,536.15	3,950.01	-586.14	114.84%
Technology	8,760.15	12,098.00	3,337.85	72.41%	8,760.15	12,098.00	3,337.85	72.41%
Telecommunications	320.00	687.00	367.00	46.58%	320.00	687.00	367.00	46.58%
Travel	435.93	0.00	-435.93		435.93	0.00	-435.93	
Venue Fees	0.00	5,000.00	5,000.00	0.00%	0.00	5,000.00	5,000.00	0.00%
Total Expenses	\$ 164,447.48	\$ 199,705.64	\$ 35,258.16	82.34%	\$ 164,447.48	\$ 199,705.64	\$ 35,258.16	82.34%
Net Operating Income	-\$110,865.29	-\$111,502.64	\$ 637.35	99.43%	-\$110,865.29	-\$111,502.64	\$ 637.35	99.43%
Net Income	-\$110,865.29	-\$111,502.64	\$ 637.35	99.43%	-\$110,865.29	-\$111,502.64	\$ 637.35	99.43%

Management Report

Association for Challenge Course Technology
2nd Quarter ended December 31, 2020



Prepared by

Verity Solutions, LLC

Prepared on

February 4, 2021

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Association for Challenge Course Technology
Balance Sheet
2nd Quarter: As of December 31, 2020

		Total
ASSETS		
Current Assets		
Operating Bank Accounts		
Chase Operating		135,343.60
Total Operating Accounts	\$	135,343.62
Reserve Accounts		
TIAA - CD		91,039.41
TIAA - Money Market		40,046.82
1st Internet Bank - CD		50,251.09
1st Internet Bank - Money Market		40,525.81
Live Oak - CD 0748		90,967.47
Live Oak - CD 1088		90,864.23
Live Oak - Savings		40,146.26
Chase Savings		40,127.17
Total Reserve Accounts	\$	483,968.26
Total Bank Accounts	\$	619,311.88
Total Other Current Assets	\$	0.00
Total Current Assets	\$	619,311.88
TOTAL ASSETS	\$	619,311.88
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Chase Card - Beg Bal		4,110.91
Chase Card - Activity		-1,101.37
Total Chase Card	\$	3,009.54
Total Credit Cards	\$	3,009.54
Total Other Current Liabilities	\$	0.00
Total Current Liabilities	\$	3,009.54
Long-Term Liabilities		
First Home Bank PPP	\$	61,400.00
Total Long-Term Liabilities	\$	61,400.00
Total Liabilities	\$	64,409.54
Equity		
Retained Earnings		700,717.93
Net Income		-145,815.59
Total Equity	\$	554,902.34
TOTAL LIABILITIES AND EQUITY	\$	619,311.88

Association for Challenge Course Technology Profit and Loss by Class 2nd Quarter: FY2021

	1. Event	2. Membership	3. Standards	4. Program	5. Inspector	6. Vendor	7. Overhead	TOTAL
Income								
Other / Interest Income								
Standard Income	65,258.58	58,460.00	2,651.62	1,350.00	8,097.43	13,630.00	880.60	149,447.63
Total Income	\$ 65,258.58	\$ 58,460.00	\$ 2,651.62	\$ 1,350.00	\$ 8,097.43	\$ 13,630.00	\$ 880.60	\$ 150,328.23
Gross Profit	\$ 65,258.58	\$ 58,460.00	\$ 2,651.62	\$ 1,350.00	\$ 8,097.43	\$ 13,630.00	\$ 880.60	\$ 150,328.23
Expenses								
Bank Fees								
Bank Service Charges			2,273.35				15.00	2,564.34
Merchant Service Fees			25.00				206.14	59.85
Total Bank Fees	\$ 0.00	\$ 2,273.35	\$ 25.00	\$ 0.00	\$ 0.00	\$ 221.14	\$ 221.14	\$ 59.85
Employee Benefits								
Insurance	2,360.61	2,962.32	345.87	241.47	362.19	362.19	756.22	7,390.87
Workers Comp	99.84	135.25	18.13	23.75	42.29	51.25	33.29	403.80
Total Insurance	\$ 99.84	\$ 135.25	\$ 18.13	\$ 23.75	\$ 42.29	\$ 51.25	\$ 33.29	\$ 403.80
Meals & Entertainment								
Miscellaneous	3.75							227.35
Office Supplies	183.97							183.97
Payroll								
Payroll Processing Fees	455.49	617.63	82.80	109.32	194.55	213.80	153.01	1,826.60
Payroll Taxes	1,657.44	2,282.61	306.10	398.99	710.10	1,049.49	1,040.31	7,445.04
Salaries & Wages	19,013.36	25,744.16	3,452.59	4,485.63	7,983.54	12,042.43	6,301.11	79,022.82
Total Payroll	\$ 21,126.29	\$ 28,644.40	\$ 3,841.49	\$ 4,993.94	\$ 8,888.19	\$ 13,305.72	\$ 7,494.43	\$ 88,294.46
Postage & Shipping	143.65	23.97	362.96				3.00	170.62
Printing and Publication								362.96
Professional Services								
Accountant								1,650.00
Attorney								1,895.00
Conf Service Provider	34,087.50							34,087.50
Total Professional Services	\$ 34,087.50	\$ 0.00	\$ 0.00	\$ 495.00	\$ 0.00	\$ 0.00	\$ 3,050.00	\$ 37,632.50
Rent & Storage	979.11	1,308.75	173.70	230.97	406.65	503.37	930.45	4,533.00
Technology	20,214.92	9,715.46	1,195.68	5,978.44	1,195.71		2,379.22	40,679.43
Telecommunications	455.46						320.00	775.46
Travel	2,919.74			591.65			29.63	3,541.02
Venue Fees	-1,500.00							-1,500.00
Total Expenses	\$ 81,074.84	\$ 45,063.50	\$ 5,962.83	\$ 12,555.22	\$ 10,895.03	\$ 14,443.67	\$ 15,283.44	\$ 185,278.53
Net Operating Income	-\$ 15,816.26	\$ 13,396.50	-\$ 3,311.21	-\$ 11,205.22	-\$ 2,797.60	-\$ 813.67	-\$ 14,402.84	-\$ 34,950.30
Net Income	-\$ 15,816.26	\$ 13,396.50	-\$ 3,311.21	-\$ 11,205.22	-\$ 2,797.60	-\$ 813.67	-\$ 14,402.84	-\$ 34,950.30

Association for Challenge Course Technology Profit and Loss by Class Year to Date: FY2021

	1. Event	2. Membership	3. Standards	4. Program	5. Inspector	6. Vendor	7. Overhead	TOTAL
Income								
Income								
Other / Interest Income								
Standard Income	67,758.58	101,762.00	5,344.32	3,473.12	9,424.37	14,331.00	1,817.03	1,817.03
Total Income	\$ 67,758.58	\$ 101,762.00	\$ 5,344.32	\$ 3,473.12	\$ 9,424.37	\$ 14,331.00	\$ 1,817.03	\$ 202,093.39
Gross Profit	\$ 67,758.58	\$ 101,762.00	\$ 5,344.32	\$ 3,473.12	\$ 9,424.37	\$ 14,331.00	\$ 1,817.03	\$ 203,910.42
Expenses								
Advertising and Promotions								
Bank Fees								
Bank Service Charges		3,818.42						
Merchant Service Fees			61.31					
Other Bank Fees						15.00		
Total Bank Fees	\$ 0.00	\$ 3,818.42	\$ 61.31	\$ 0.00	\$ 0.00	\$ 15.00	\$ 119.70	\$ 4,205.57
Continuing Education	5.00							
Employee Benefits	4,642.03	5,826.44	678.40	482.94	724.38	724.38	1,586.29	14,664.86
Insurance								
Conference Cancellation								
Cyber Policy	1,776.64							
Directors & Officers								
Foreign Liability Insurance								
General Liability								
Office Property								
Professional Liability								
Workers Comp	170.55	227.52	30.50	39.82	70.88	79.84	55.84	674.95
Total Insurance	\$ 1,947.19	\$ 227.52	\$ 30.50	\$ 39.82	\$ 70.88	\$ 79.84	\$ 25,407.31	\$ 27,803.06
Licenses, Taxes & Fees								
Meals & Entertainment								
Miscellaneous	3.75							
Office Supplies	183.97							
Payroll								
Payroll Processing Fees	706.83	944.44	126.63	166.18	295.78	315.03	232.91	2,787.80
Payroll Taxes	3,140.17	4,213.08	565.02	734.95	1,308.08	1,647.47	1,516.32	13,125.09
Salaries & Wages	40,560.38	53,930.20	7,232.74	9,390.94	16,714.21	20,773.10	13,192.95	161,794.52
Total Payroll	\$ 44,407.38	\$ 59,087.72	\$ 7,924.39	\$ 10,292.07	\$ 18,318.07	\$ 22,735.60	\$ 14,942.18	\$ 177,707.41
Postage & Shipping	310.27	47.94					25.00	383.21
Printing and Publication								
Professional Services			392.96					392.96
Accountant								
Attorney	500.00							3,232.00
Conf Service Provider	45,450.00			5,940.00				8,340.00
Other Professional Services	3,500.00			150.00				45,450.00
Rent & Storage	1,959.00	0.00	0.00	6,090.00	0.00	0.00	5,132.00	60,672.00
Technology	20,496.88	2,618.55	347.54	462.12	813.62	1,007.14	1,861.18	9,069.15
Telecommunications	456.46	15,047.81	1,195.68	5,978.44	1,195.71		5,525.06	49,439.58
Travel	3,234.58						640.00	1,095.46
Venue Fees				591.65			150.72	3,978.95
Total Expenses	\$ 125,595.51	\$ 86,674.40	\$ 10,630.78	\$ 24,006.04	\$ 21,122.66	\$ 24,768.10	\$ 56,928.52	\$ 349,726.01
Net Operating Income	\$ 57,836.93	\$ 15,087.60	\$ 5,286.46	\$ 20,532.92	\$ 11,698.29	\$ 10,437.10	\$ 55,111.49	\$ 145,815.59
Net Income	\$ 57,836.93	\$ 15,087.60	\$ 5,286.46	\$ 20,532.92	\$ 11,698.29	\$ 10,437.10	\$ 55,111.49	\$ 145,815.59

Association for Challenge Course Technology
Budget vs. Actuals: FY 2020-21 - FY21 P&L
2nd Quarter and Year to Date: FY2021

	2nd Quarter				Year to Date			
	Actual	Budget	Variance from Budget	% of Budget	Actual	Budget	Variance from Budget	% of Budget
Income								
Income								
Other / Interest Income	880.60	1,203.00	-322.40	73.20%	1,817.03	2,406.00	-588.97	75.52%
Standard Income	149,447.63	175,998.00	-26,550.37	84.91%	202,093.39	262,998.00	-60,904.61	76.84%
Total Income	\$ 150,328.23	\$ 177,201.00	-\$ 26,872.77	84.83%	\$ 203,910.42	\$ 265,404.00	-\$ 61,493.58	76.83%
Total Income	\$ 150,328.23	\$ 177,201.00	-\$ 26,872.77	84.83%	\$ 203,910.42	\$ 265,404.00	-\$ 61,493.58	76.83%
Gross Profit	\$ 150,328.23	\$ 177,201.00	-\$ 26,872.77	84.83%	\$ 203,910.42	\$ 265,404.00	-\$ 61,493.58	76.83%
Expenses								
Advertising and Promotions	0.00	0.00	0.00		69.00	100.00	31.00	69.00%
Bank Fees								
Bank Service Charges	15.00	0.00	-15.00		15.00	0.00	-15.00	
Merchant Service Fees	2,564.34	4,590.00	2,025.66	55.87%	4,205.57	6,435.00	2,229.43	65.35%
Other Bank Fees	0.00	0.00	0.00		130.00	0.00	-130.00	
Total Bank Fees	\$ 2,579.34	\$ 4,590.00	\$ 2,010.66	56.19%	\$ 4,350.57	\$ 6,435.00	\$ 2,084.43	67.61%
Continuing Education	0.00	0.00	0.00		5.00	2,000.00	1,995.00	0.25%
Dues and Subscriptions	0.00	0.00	0.00		0.00	0.00	0.00	
Employee Benefits	7,390.87	8,700.00	1,309.13	84.95%	14,664.86	17,400.00	2,735.14	84.28%
Insurance								
Conference Cancellation	0.00	0.00	0.00		1,776.64	0.00	-1,776.64	
Cyber Policy	0.00	0.00	0.00		1,287.00	1,287.00	0.00	100.00%
Directors & Officers	0.00	0.00	0.00		5,118.00	5,118.00	0.00	100.00%
Foreign Liability Insurance	0.00	0.00	0.00		2,500.00	0.00	-2,500.00	
General Liability	0.00	0.00	0.00		8,756.47	8,755.00	-1.47	100.02%
Office Property	0.00	0.00	0.00		585.00	585.00	0.00	100.00%
Professional Liability	0.00	0.00	0.00		7,105.00	7,105.00	0.00	100.00%
Volunteer Accident	0.00	0.00	0.00		0.00	939.00	939.00	0.00%
Workers Comp	403.80	378.00	-25.80	106.83%	674.95	612.00	-62.95	110.29%
Total Insurance	\$ 403.80	\$ 378.00	-\$ 25.80	106.83%	\$ 27,803.06	\$ 24,401.00	-\$ 3,402.06	113.94%
Licenses, Taxes & Fees	0.00	0.00	0.00		776.00	0.00	-776.00	
Meals & Entertainment	227.35	90.00	-137.35	252.61%	227.35	180.00	-47.35	126.31%
Miscellaneous	3.75	0.00	-3.75		3.75	0.00	-3.75	
Office Supplies	183.97	300.00	116.03	61.32%	589.70	950.00	360.30	62.07%
Payroll								
Payroll Processing Fees	1,826.60	645.00	-1,181.60	283.19%	2,787.80	1,290.00	-1,497.80	216.11%
Payroll Taxes	7,445.04	6,341.38	-1,103.66	117.40%	13,125.09	13,639.01	513.92	96.23%
Salaries & Wages	79,022.82	75,000.00	-4,022.82	105.36%	161,794.52	162,500.00	705.48	99.57%
Total Payroll	\$ 88,294.46	\$ 81,986.38	-\$ 6,308.08	107.69%	\$ 177,707.41	\$ 177,429.01	-\$ 278.40	100.16%
Postage & Shipping	170.62	350.00	179.38	48.75%	383.21	875.00	491.79	43.80%
Printing and Publication	362.96	30.00	-332.96	1209.87%	392.96	5,550.00	5,157.04	7.08%
Professional Services								
Accountant	1,650.00	2,900.00	1,250.00	56.90%	3,232.00	5,150.00	1,918.00	62.76%
Attorney	1,895.00	0.00	-1,895.00		8,340.00	2,000.00	-6,340.00	417.00%
Conf Service Provider	34,087.50	22,000.00	-12,087.50	154.94%	45,450.00	56,013.00	10,563.00	81.14%
Other Professional Services	0.00	0.00	0.00		3,650.00	500.00	-3,150.00	730.00%
PR/Marketing	0.00	104.00	104.00	0.00%	0.00	416.00	416.00	0.00%
Total Professional Services	\$ 37,632.50	\$ 25,004.00	-\$ 12,628.50	150.51%	\$ 60,672.00	\$ 64,079.00	\$ 3,407.00	94.68%
Rent & Storage	4,533.00	3,950.01	-582.99	114.76%	9,069.15	7,900.02	-1,169.13	114.80%
Technology	40,679.43	37,497.00	-3,182.43	108.49%	49,439.58	49,595.00	155.42	99.69%
Telecommunications	775.46	687.00	-88.46	112.88%	1,095.46	1,374.00	278.54	79.73%
Travel	3,541.02	3,700.00	158.98	95.70%	3,976.95	3,700.00	-276.95	107.49%
Venue Fees	-1,500.00	0.00	1,500.00		-1,500.00	5,000.00	6,500.00	-30.00%
Total Expenses	\$ 185,278.53	\$ 167,262.39	-\$ 18,016.14	110.77%	\$ 349,726.01	\$ 366,968.03	\$ 17,242.02	95.30%
Net Operating Income	-\$ 34,950.30	\$ 9,938.61	-\$ 44,888.91	-351.66%	-\$ 145,815.59	-\$ 101,564.03	-\$ 44,251.56	143.57%
Net Income	-\$ 34,950.30	\$ 9,938.61	-\$ 44,888.91	-351.66%	-\$ 145,815.59	-\$ 101,564.03	-\$ 44,251.56	143.57%

ACCT Employee and Volunteer Technology Use Policy

All users of G Suite Shared Drives and/or G Suite email accounts must have completed the Conflict of Interest and Non-Disclosure agreement (found here: <https://www.acctinfo.org/?coi-nda>).

Shared Drives

The Chair of each volunteer group, unless another member of the group is assigned to this role, is responsible for the maintenance and upkeep of Shared Drives. This includes adherence to the storage and naming conventions listed below unless those conventions impede the work being done in the drive. This also includes adding new group members to the Drive and removing outgoing members. Folder organization conventions should be considered, along with a list of documents that must be maintained such as TOR's, rosters, etc. All volunteer work (i.e., edits, comments, suggestions to documents, etc.) should be done in the drive on the shared document.

ACCT is the owner of all assets / material / documents in ACCT emails, shared drives and other technology platforms will only be shared on an "as-need" basis. ACCT is the owner of the G-Suite account, Drives, Slack and other forms of electronic communication. Use of ACCT technology and platforms such as JotForm, Zoom GoToMeeting, etc., is for work purposes only and NOT for personal use unless approved and authorized by the ACCT Executive Director.

File Storage & Naming Conventions:

In order to ensure that the Association's file storage systems remain well organized, **and easy to acclimate to and inherit as a new Volunteer**, users must adhere to the following when naming files for setting up folder structures:

1. Files must have the following date format at the beginning of the filename:
YYYY-MM-DD
2. Filename will contain an indicator of the type of document following the date:
 - FORM
 - MINUTES
 - POLICY
 - REPORT
 - LETTER
 - IMAGE
 - NOTES
3. Files should use additional obvious keywords regarding content for ID as well as searchability
4. Any draft documents should have "DRAFT" at the end of the filename

EXAMPLES OF THE ABOVE:

- 2018-06-23 FORM Conflict of Interest – J Smith
- 2018-01-24 MINUTES VAP Meeting

- 2018-03-04 POLICY Association Email Account Use - DRAFT
5. Any group of files on a recurring specific topic/subject that is also specific to a range of dates will be stored in a folder/subfolder by topic/subject labeled with that date range
EXAMPLE:
- Folder - "Topic Name"
 - Subfolder - "Topic Name 2018"
6. Absolutely no duplicate files allowed. Individual files may exist in only one place, and that is the folder belonging to the applicable topic, volunteer group, and/or department. If someone needs access, share the link/folder as appropriate, or send them the file directly. DO NOT copy the file to a new folder.

ACCT Email and Other Forms of Communication (Slack)

Policy:

To maintain professional conduct while using official ACCT email and other communication / digital technology platforms such as Slack, Zoom, GoToMeeting, JotForm, etc.

Purpose:

The policy covers appropriate use of any communication sent from an ACCT email address, Slack channel, direct messages, etc., and applies to all employees, Board Members, and committee members operating on behalf of ACCT.

Procedure:

Prohibited Use

It is strictly prohibited to:

- Send or forward any communication containing libelous, defamatory, offensive, racist, obscene remarks or any other material which might be an embarrassment to or bring discredit upon ACCT If you receive an email of this nature, you must promptly notify the Executive Director.
- Resend private or confidential information that reasonably appears to be without the direct consent of the person initiating the email /message / communication.
- Send unsolicited mass emails messages or chain mail
- Deceive or attempt to deceive the recipient as to the source of the message

Personal Use

Use of ACCT resources (G-suite account) for personal emails is prohibited. Sending chain letters or joke emails from an ACCT email account is prohibited. Virus and other malware warnings and mass mailings from ACCT shall be approved by the Office Manager and /or ACCT Executive Director before sending.

Monitoring

All communications utilizing the ACCT system is the property of ACCT. ACCT may monitor messages without prior notice. ACCT is not obligated to monitor email messages.

Privacy Statement

All ACCT emails shall include the following privacy statement:

Notice of Confidentiality

The information contained in and transmitted within this email is CONFIDENTIAL. It is intended only for the individual or entity designated. You are hereby notified that any dissemination, distribution, copying, or use of or reliance upon the information contained in and transmitted with this email by or to anyone other than the recipient designated above by the sender is UNAUTHORIZED and STRICTLY PROHIBITED. If you have received this email in error, please notify this office immediately and upon authorization by the sender destroy the information contained herein.

Enforcement

Anyone found to have violated this policy may be subject to disciplinary action.

Definitions

Email: The electronic transmission of information through a mail protocol such as SMTP or IMAP. Typical email clients include Gmail and Microsoft Outlook.

Forwarded email: Email resent from an internal network to an outside point.

Chain email: A letter Email sent to successive people. Typically the body of the note has direction to send out multiple copies of the note and promises good luck or money if the direction is followed.

Confidential information: Information is considered confidential if it can be damaging to the ACCT or its members' reputation or market standing.

Virus warning: Email containing warnings about virus or malware. The overwhelming majority of these emails turn out to be a hoax and contain bogus information usually intent only on frightening or misleading users.

Unauthorized Disclosure: The intentional or unintentional revealing of restricted information to people, both inside and outside ACCT, who do not have a need to know that information.

Declaration

I have read, and I agree to comply with this policy and understand that failure to do so may result in disciplinary or legal action.

Print Name: _____ Date: _____

Signature: _____



Association for Challenge Course Technology
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Phone: (303) 827-2432
www.acctinfo.org

03/15/2021

Greetings ACCT Board of Directors,
I am contacting you today to request an extension to the Board approved Virtual Inspector Certification Prep Course and Exam.

Within the recent months we have been working with Mark Taber-Miller and Wayne Berger in regards to the Pennsylvania Amusement Ride Safety Seminar more specifically with the Inspector Certification portion that has been offered in conjunction with this event in the past. This particular event has been rescheduled for May 10th through the 13th and they plan on conducting this in-person. The feasibility of ACCT providing the Inspector Certification Exam as a virtual component has been discussed and strongly suggested for this collaboration. The ICE Prep Course has also been discussed, however due to the difference in what this event is built upon, I have received feedback that a virtual ICE Prep may not provide ACCT with the desired outcome we would receive from ACCT specific events.

Through review of the Certified Inspector lists it has also come to my attention that multiple individuals were not present to do their 4-Year Renewal which requires testing. Of the possible 42 people I have sent emails too to inquire about the future of their certifications, 10 have expressed interest in testing if there is an available testing event.

Although the Board has approved virtual ICE testing for a fall and conference time frame, I would like to ask that this virtual option be extended to the end of this fiscal year June 30th, 2021. This will also provide the ICP and the ACC time to make additions to the ICE Policy, as well as, provide suggestions to the Certification of Individuals Policy as it is an Association Policy.

I am happy to discuss this further.

Sincerely,

Heather Brooks
Program Manager