Return of Organization Exempt From Income Tax

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

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

▶ Information about Form 990 and its instructions is at <u>www IRS gov/form990</u>

2015

DLN: 93493340002406 OMB No 1545-0047

> Open to Public Inspectio<u>n</u>

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Department of the Treasury Internal Revenue Service For the 2015 calendar year, or tax year beginning 10-01-2015 , and ending 09-30-2016 C Name of organization D Employer identification number B Check if applicable BIRMINGHAM EDUCATION ASSOCIATION Address change 63-6103495 Name change Doing husiness as Initial return – Fınal E Telephone number Number and street (or P O box if mail is not delivered to street address) Room/suite return/terminated 2626 12TH AVENUE NORTH (205) 323-1237 Amended return City or town, state or province, country, and ZIP or foreign postal code BIRMINGHAM, AL $\,$ 35234 $\,$ Application pending G Gross receipts \$ 41 718 Name and address of principal officer H(a) Is this a group return for TANIA TOOD subordinates? 2626 12TH AVENUE NORTH Νo BIRMINGHAM, AL 35234 H(b) Are all subordinates Tax-exempt status included? 501(c)(3) **✓** 501(c) (5) **◄** (insert no) 4947(a)(1) or

If "No," attach a list (see instructions) Group exemption number 🕨 L Year of formation 1977 M State of legal domicile AL

7a

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

Website: ▶

Activities & Governance

Ravenua

Expenses

Sign Here 16a

K Form of organization

eorm **990**

TO PROMOTE AND PROTECT PROFESSIONAL INTEREST AND WELFARE OF ITS MEMBERS

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

3 Number of voting members of the governing body (Part VI, line 1a) .

4 Number of independent voting members of the governing body (Part VI, line 1b) 4

Total number of individuals employed in calendar year 2015 (Part V, line 2a) 5

Total number of volunteers (estimate if necessary) . . . 6

Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, line 34 7b

Current Year n 8 Contributions and grants (Part VIII, line 1h) .

41,706 Program service revenue (Part VIII, line 2g) . 41.230

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 20 12

Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0

Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12 41,250 41,718

12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3). 0

0 14 Benefits paid to or for members (Part IX, column (A), line 4) .

Salaries, other compensation, employee benefits (Part IX, column (A), lines 15 14,206 13,930 5 - 10)

b Total fundraising expenses (Part IX, column (D), line 25) \triangleright^0

17 46,905 30,879 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .

Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 44,809 18 61,111 19 Revenue less expenses Subtract line 18 from line 12 -19,861 -3,091

Assets or de Balances Beginning of Current Year **End of Year** 20 Total assets (Part X, line 16) . 66,340 63,249

21 Total liabilities (Part X. line 26) .

Net assets or fund balances Subtract line 21 from line 20 66,340 63,249 Signature Block

Under penalties of perjury, I declare that I have examined this return, i my knowledge and belief, it is true, correct, and complete. Declaration of

preparer has any knowledge

Signature of officer

Professional fundraising fees (Part IX, column (A), line 11e) . .

Type or print name and title Print/Type preparer's name CONNIE S HARRIS Preparer's signature CONNIE S HARRIS

Paid Firm's name > SHEPPARD-HARRIS & ASSOCIATES **Preparer** Firm's address ▶ 214 24TH STREET NORTH Use Only BIRMINGHAM, AL 35203

TANIA TODD PRESIDENT PRESIDENT

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

Par	t 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>	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
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 $98-197$. If "Yes," complete Schedule C, Part III	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Yes	
	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		No
	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11 c		No
	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11 d		No
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12 a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $$5,000$ of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If</i> "Yes," complete Schedule F, Parts III and IV	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20h		

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Part IV	Checklist of Required Schedules (continue	ed)

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.

instructions for applicable filing thresholds, conditions, and exceptions)

	<u> </u>			
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Paits I and II	21	·	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior

26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial

contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family

Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Pait II, III, or IV,

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations

sections $301\ 7701$ -2 and $301\ 7701$ -3? If "Yes," complete Schedule R, Part I

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled

Did the organization conduct more than 5% of its activities through an entity that is not a related organization

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?

entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . .

Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes,"

No
No

Νo

Νo

Nο

Νo

Nο

Νo

Nο

Nο

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Νo

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Νo

Νo

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Νo

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Nο

24d

25a

25b

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27

28a

28b

28c

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35a

35b

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Yes

Form 990 (2015)

Pai	rt 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	0	103	110
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	e		
	gaming (gambling) winnings to prize winners?	. 1c		
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	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note.If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a	Did the organization have unrelated business gross income of $\$1,000$ or more during the year?	3a		No
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	. 3b		No
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authoriover, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Account (FBAR)	s		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	-		No
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?	5c 6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions o were not tax deductible?	r gıfts 6b		No
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods services provided to the payor?			No
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	. 7b		No
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required file Form 8282?	red to 7c		No
a	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contrac	t? 7e		No
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
_	If the organization received a contribution of qualified intellectual property, did the organization file Form 88 required?	7 g		No
	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization fi Form 1098-C?	le a 7h		No
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any t during the year?	time 8		No
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		No
		9b		No
10	Section 501(c)(7) organizations. Enter			
а	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			
11	Section 501(c)(12) organizations. Enter			
a				
Б	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instruction additional information the organization must report on Schedule O	s for 13a		No
b	Enter the amount of reserves the organization is required to maintain by the states In which the organization is licensed to issue qualified health plans.			
c	In which the organization is licensed to issue qualified health plans			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		l No
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule 0			<u> </u>

orm	990 (2015)			Page
Par	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, describe the circumstances, processes, or changes in Schedule O. See instructions.	or 10	Ob belo	w,
	Check if Schedule O contains a response or note to any line in this Part VI			[
Se	ection A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 9			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 9			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Did the organization have members or stockholders?	6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Se	ection B. Policies (This Section B requests information about policies not required by the Internal R	even	ue Cod	e.)
			Voc	No

10a Did the organization have local chapters, branches, or affiliates? 10a Yes If "Yes," did the organization have written policies and procedures governing the activities of such chapters, 10b Yes 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 11a Yes **b** Describe in Schedule O the process, if any, used by the organization to review this Form 990 **12a** Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Νo **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give 12h c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe **12**c Did the organization have a written whistleblower policy? 13 13 Nο Did the organization have a written document retention and destruction policy? 14 Νo Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official . . . 15a Νo 15b Nο 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 16a Νo **b** If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b

Section C. Disclosure List the States with which a copy of this Form 990 is required to be filed▶

18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)
	(3)s only) available for public inspection Indicate how you made these available. Check all that apply

Own website Another's website Upon request Other (explain in Schedule O)

interest policy, and financial statements available to the public during the tax year

- Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of
- State the name, address, and telephone number of the person who possesses the organization's books and records ▶ TANIA TOOD 2626 12TH AVENUE NORTH BIRMINGHAM, AL 35234 (205) 323-1237

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

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

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

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

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

	hours per week (list any hours	more pers and	than on is	one bot rect	not bo: h ar or/ti	chec x, unle n offic rustee	ess er e)	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation
	for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	from the organization and related organizations
(1) TANIA TODD	1 00									
PRESIDENT	1 00	X		×				0	0	(
(2) KIRSTI McDONALD KIMBLE VICE PRESIDENT	1 00	х		x				0	0	(
(3) JESSIE SHELTON	1 00									
TREASURER	1 00	x		Х				0	0	(
(4) BRENDA DEAN	1 00			,					0	
AREA COORDINATOR	1 00	×		X				0	0	(
(5) RITA HENDERSON	1 00									
AREA COORDINATOR	1 00	×		X				0	0	(
(6) ALLEGRA POINTER AREA COORDINATOR	1 00	×		х				0	0	(
						_				

art VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continu	∍d)
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	(A) Name and ⊤ıtle	(B) Average hours per week (list any hours	more t perso	han d n is l	ne b both	oox, an d	heck unless officer stee)		(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
		for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officei	key employee	Highest compensated employee	Former			
1b c d	Sub-Total Total from continuation sheet	ts to Part VII, S									
2	Total number of individuals (in \$100,000 of reportable comp					ıste	d abov	e) wl	no received more th	an	

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

Yes

3

No

Νo

S	ectio	<u>า B.</u>	In	<u>de</u>	рe	nde	<u>ent</u>	<u>100</u>	<u>itra</u>	ac	tor

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- 'S 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) (B) (C) Name and business address Description of services Compensation
- Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization >

Form 99								Page 9
Part V	111	Statement o						
		Check if Schedu	ule O contains a respoi	nse or note to any li	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
'	1a	Federated camp	paigns 1a					312 311
nts ınts	ь	Membership du	es 1b					
3ra nou		•						
IS.	С		ents 1c					
Gifi ilar	d	_	rations 1d					
Si m	e	Government grants	s (contributions) 1e					
tior er S	f	All other contribution	ons, gifts, grants, and 1f					
Contributions, Gifts, Grants and Other Similar Amounts	g		ons included in lines					
id (1a-1f \$						
Co au	h	Total. Add lines	s 1a-1f					
<u>+</u>				Business Code				
Program Service Revenue	2a .	MEMBERSHIP			41,706			
æ	b							
MC €	C .							
3	d							
an	e	A.I A.I						
rogr	f	All other progra	am service revenue					
<u>~</u>	g		s 2a-2f		41,706			
	3		ome (including dividen ar amounts)		12			
	4		tment of tax-exempt bond					
	5	Royalties	<u> </u>	🔸				
			(ı) Real	(II) Personal				
	6a	Gross rents						
	ь	Less rental expenses						
	c	Rental income						
	d	or (loss) Net rental incoi	L me or (loss)					
			(ı) Securities	(II) Other				
	7a	Gross amount from sales of assets other than inventory						
	ь	Less cost or other basis and						
	_	sales expenses Gain or (loss)						
	c d		s)					
enne/		Gross income fi	rom fundraising luding					
Other Revenue		See Part IV, lin	a					
ŏ	l		penses b (loss) from fundraising	events				
			rom gaming activities					
	ь	Less directex	penses b					
	с	Net income or ((loss) from gamıng actı	vities				
	10a	Gross sales of	inventory, less	<u> </u>				
		returns and allo	owances .					
	ь	Loss cost of a	a oods sold b					
		_	oods sold b (loss) from sales of inv	entory ▶				
	<u> </u>	Miscellaneous	· · · · · · · · · · · · · · · · · · ·	Business Code				
	11a							
	b							
	с							
	d	All other revenu	ue					
	e	Total. Add lines	s 11a-11d	•				
	12	Total revenue.	See Instructions .	•	41,718			

Part IX Statement of Functional Expenses

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

	ot include amounts reported on lines 6b, o, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	0			·
2	Grants and other assistance to domestic individuals See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$	0			
7	Other salaries and wages	13,930		13,930	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes				
		0			
11	Fees for services (non-employees)				
a	Management	0			
b	Legal			2.404	
c	Accounting	2,484		2,484	
d	Lobbying	0			
e	Professional fundraising services See Part IV, line 17	0			
f -	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12	Advertising and promotion	0			
13	Office expenses	4,909		4,909	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17 18	Travel	0			
	state, or local public officials	0			
19	Conferences, conventions, and meetings	16,557	16,557		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,350		1,350	
23	Insurance	1,563	1,563		
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
а	REPAIRS MAINTENANCE	206	206		
b	UTILITIES	3,810	3,810		
c					
d					
е	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	44,809	22,136	22,673	
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Form	990 (2015)					Page 11
Par	t X	Balance Sheet					
		Check if Schedule O contains a response or note to any line	ın thıs F	art X			
					(A) Beginning of year		(B) End of year
	1	Cash-non-interest-bearing			29,967	1	16,000
	2	Savings and temporary cash investments			21,777	2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net		[4	
	5	Loans and other receivables from current and former office key employees, and highest compensated employees Com Schedule L	nplete P • •	art II of		5	
Assets	6	Loans and other receivables from other disqualified person section 4958(f)(1)), persons described in section 4958(c) employers and sponsoring organizations of section 501(c) employees' beneficiary organizations (see instructions) Co Schedule L)(3 [`])(B), (9) volu	and contributing ntary		6	
\ss	7	Notes and loans receivable, net				7	
~	8	· · · · · · · · · · · · · · · · · · ·					
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	63,195			
	ь	Less accumulated depreciation	10b	15,946	14,596	10 c	47,249

_	Assets	
	oilities	

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Net Assets or Fund Balances

Investments—publicly traded securities

Intangible assets . . .

Grants payable

Deferred revenue .

Tax-exempt bond liabilities

Complete Part X of Schedule D

Unrestricted net assets .

Temporarily restricted net assets

Permanently restricted net assets

complete lines 30 through 34.

Total net assets or fund balances

Other assets See Part IV, line 11

Accounts payable and accrued expenses

Investments—other securities See Part IV, line 11

Investments—program-related See Part IV, line 11

Total assets. Add lines 1 through 15 (must equal line 34)

persons Complete Part II of Schedule L

and other liabilities not included on lines 17-24)

Capital stock or trust principal, or current funds

Total liabilities and net assets/fund balances

Total liabilities. Add lines 17 through 25 .

lines 27 through 29, and lines 33 and 34.

Escrow or custodial account liability Complete Part IV of Schedule D

key employees, highest compensated employees, and disqualified

Secured mortgages and notes payable to unrelated third parties

Unsecured notes and loans payable to unrelated third parties

Loans and other payables to current and former officers, directors, trustees,

Other liabilities (including federal income tax, payables to related third parties,

Organizations that follow SFAS 117 (ASC 958), check here ▶ 🕡 and complete

Organizations that do not follow SFAS 117 (ASC 958), check here ▶

Paid-in or capital surplus, or land, building or equipment fund . . .

Retained earnings, endowment, accumulated income, or other funds

11

12

13

14

15

16

17 18

19

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63,249

66,340

a separate basis, consolidated basis, or both Separate basis Consolidated 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

Separate basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight

Schedule O

of the audit, review, or compilation of its financial statements and selection of an independent accountant?

Single Audit Act and OMB Circular A-133?

Consolidated basis

If the organization changed either its oversight process or selection process during the tax year, explain in

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Both consolidated and separate basis

Both consolidated and separate basis

2b Yes

2c

3a

3b

Yes

Nο

Form 990 (2015)

SCHEDULE D

(Form 990)

Department of the

Internal Revenue Service

Treasury

Supplemental Financial Statements

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

DLN: 93493340002406

Open to Public Inspection

Name of the organization BIRMINGHAM EDUCATION ASSOCIATION				Employer identification number				
D.	ort I Organizations Maintaining Dono	r Advisad Funds or (Other Similar Fu		03495			
	Complete if the organization answer	ed "Yes" on Form 990,	Part IV, line 6.	ilius U	Accounts.			
		(a) Donor advised funds	1	(b) F	unds and other	accounts		
1	Total number at end of year							
2	Aggregate value of contributions to (during year)							
3	Aggregate value of grants from (during year)							
4	Aggregate value at end of year							
5	Did the organization inform all donors and donor funds are the organization's property, subject to			or advis	ed [_ Yes	┌ No	
6	Did the organization inform all grantees, donors, used only for charitable purposes and not for the conferring impermissible private benefit?				purpose [_ Yes	┌ No	
Pa	rt III Conservation Easements. Compl	ete if the organization a	answered "Yes" o	n Form	990, Part IV,	lıne 7.		
1	Purpose(s) of conservation easements held by t	he organization (check all t	that apply)					
	Preservation of land for public use (e g , rec education)	reation or	Preservation of ar	historio	cally important l	and area		
	Protection of natural habitat	Γ	Preservation of a	certified	historic structu	ire		
	Preservation of open space							
2	Complete lines 2a through 2d if the organization easement on the last day of the tax year	held a qualified conservat	ion contribution in t	he form	of a conservatio	n		
	-			_	Held at the E	nd of the	Year	
a	Total number of conservation easements	onto		2a				
b	Total acreage restricted by conservation easem Number of conservation easements on a certifie		od in (a)	2b 2c				
c d	Number of conservation easements included in (• •	20				
u	historic structure listed in the National Register	cy dequired diter 0,17,00,	and not on a	2d				
3	Number of conservation easements modified, tra	nsferred, released, extingu	ııshed, or termınate	d by the	organızatıon du	rıng the		
	tax year ▶							
4	Number of states where property subject to cons	ervation easement is loca	ted >					
5	Does the organization have a written policy rega violations, and enforcement of the conservation		ng, inspection, hand	ling of	☐ Yes	┌ Ne	D	
6	Staff and volunteer hours devoted to monitoring, year	inspecting, handling of vio	lations, and enforci	ng conse	ervation easeme	ents durir	ng the	
	-							
7	A mount of expenses incurred in monitoring, insp \$	ecting, handling of violatio	ns, and enforcing co	nservat	ion easements (during the	e year	
В	Does each conservation easement reported on I (B)(i) and section 170(h)(4)(B)(ii)?	ne 2(d) above satisfy the i	requirements of sec	tion 170	(h)(4) Yes	_ N•	o	
9	In Part XIII, describe how the organization repo balance sheet, and include, if applicable, the tex the organization's accounting for conservation e	t of the footnote to the orga						
a	rt III Organizations Maintaining Colle Complete if the organization answer			or Oth	er Similar As	sets.		
1 a	If the organization elected, as permitted under S works of art, historical treasures, or other simila	* **						

works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

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

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet

- (ii) Assets included in Form 990, Part X **▶** \$ __ If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the
- following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
- Revenue included on Form 990, Part VIII, line 1
 - Assets included in Form 990, Part X

Cat No 52283D

Schedule D (Form 990) 2015

Par	t III Organizations Maintaining (continued)	Collections of Ar	rt, His	storio	cal T	reas	sures, or (Oth	er Simi	lar As	sets		
3	Using the organization's acquisition, according to the collection items (check all that apply)	ession, and other reco	ords, cl	heck a	n y of	the fo	llowing that	are	a signific	ant use	of its		
а	Public exhibition		d		Loai	nore	xchange pro	gram	ıs				
b	Scholarly research		е		Oth	er							
c	Preservation for future generations												
4	Provide a description of the organization' Part XIII	s collections and expl	aın ho	w they	furth	er the	e organizatio	n's e	xempt p	urpose II	ı		
5	During the year, did the organization soli assets to be sold to raise funds rather th								mılar	☐ Yes	r	No	
Pa	rt IV Escrow and Custodial Arra Complete if the organization a Part X, line 21.		Form	990,	Part	IV, lı	ne 9, or re	port	ed an a	mount	on Fo	rm 9	90,
1a	Is the organization an agent, trustee, cus included on Form 990, Part X?	todian or other interm	nediary	/ for co	ntrib	utions	or other as:	sets	not	☐ Yes		No	
b	If "Yes," explain the arrangement in P	art XIII and complete	the fo	llowing	j table	e		Г		A mo	unt		
c	Beginning balance			_			10	: [
d	Additions during the year						1d						
е	Distributions during the year						1e	:					
f	Ending balance						1 f						
2 a	Did the organization include an amount o	n Form 990, Part X, III	ne 21,	for es	crow	orcus	stodial accou	ınt lı	ability?	Yes	▽ !	No.	
										•		_	_
Ь	If "Yes," explain the arrangement in Part											L	
Pā	art V Endowment Funds. Comple												
		(a)Current year	(b) Pr	rior year	-	b (c) ⊤	wo years back	(d)	Three year	s back	(e)Four	years	back
1a	Beginning of year balance												
b	Contributions												
c	Net investment earnings, gains, and losses												
d	Grants or scholarships												
e	Other expenditures for facilities and programs												
f	A dministrative expenses												
g	End of year balance												
2	Provide the estimated percentage of the	current year end balar	nce (lır	ne 1g,	colun	nn (a)) held as						
а	Board designated or quasi-endowment	•	,	٠,		` ,	•						
b	Permanent endowment ►												
c	Temporarily restricted endowment ► The percentages on lines 2a, 2b, and 2c	should equal 100%											
За	Are there endowment funds not in the pos	•	zation	that a	re hel	d and	administere	d fo	the				
	organization by	_									Ye	i N	lo
	(i) unrelated organizations		•			•	•			3a(-	_	
b	(ii) related organizations		od on	 Schod	· ulo Di		•			3a(i	- 	+	
4	Describe in Part XIII the intended uses	•				•							
_	rt VI Land, Buildings, and Equip	_											
	Complete if the organization a		orm 9					Fori			_		
	Description of property		(a	Cost o	r othe restme		(b) Cost or other b (other)	asıs	Accu (c)depr	mulated eciation	(d)	look v	alue
1a	Land							\Box	-				
b	Buildings						36,	311				3	36,311
c	Leasehold improvements		. _				26,	884		15,94	5	1	10,938
d	Equipment		· _					\dashv					
_	() hh		- 1					- 1			1		

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))

47,249

Part VII Investments—Other Securities. C See Form 990, Part X, line 12.	omplete if the org	anızatıon answered 'Ye	es' on Form 990, Part IV, line 11b.
(a) Description of security or categor (including name of security)	ry	(b) Book value	(c)Method of valuation Cost or end-of-year market value
(1)Financial derivatives			cost of cha of year market value
(2)Closely-held equity interests (3)Other			
(A) Financial derivatives and other financial products			
(B) Closely-held equity interests			
_			
T. I. I. (6.1 (1) 15 000 B. I. V I. (8) (12.)	•		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) Part VIII Investments—Program Related.			
Complete if the organization answere	ed 'Yes' on Form 9		
(a) Description of investment		(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) Part IX Other Assets. Complete if the organizat	tion answered 'Ves' o	n Form 990 Part IV line	11d See Form 990 Part Y June 15
	cription	irronn 550,1 are 17, inc	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B) line Part X Other Liabilities. Complete if the or		ed 'Yes' on Form 990,	▶ Part IV, line 11e or 11f.
See Form 990, Part X, line 25.	(b) Book valu		
1. (a) Description of Hability	(b) Book valu	16	
Federal income taxes			
Federal income taxes			
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	•		
2. Liability for uncertain tax positions In Part XIII, provorganization's liability for uncertain tax positions under XIII			

а

b

Schedule D (Form 990) 2015

41,718

e	Add lines 2a through 2d		2e	
3	Subtract line ${f 2e}$ from line ${f 1}$.		3	41,718
4	Amounts included on Form 99	0, Part VIII, line 12, but not on line 1		
а	Investment expenses not inclu	uded on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b	· · · · · · · · · · · · · · · · · · ·	4c	
5	Total revenue Add lines 3 and	d 4c. (This must equal Form 990, Part I, line 12)	5	41,718
Part		xpenses per Audited Financial Statements With Expens nization answered 'Yes' on Form 990, Part IV, line 12a.	es per R	eturn.
1	Total expenses and losses per	r audited financial statements	1	44,809
2	A mounts included on line 1 but	it not on Form 990, Part IX, line 25		
а	Donated services and use of fa	acılıtıes		
b	Prior year adjustments	2b		
c	Otherlosses	2c		
d	Other (Describe in Part XIII)	2d		
е	Add lines 2a through 2d	· · · · · · · · · · · · · · · · · · ·	2e	
3	Subtract line $\bf 2e$ from line $\bf 1$.		3	44,809
4	Amounts included on Form 990	0, Part IX, line 25, but not on line 1:		
а	Investment expenses not inclu	uded on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b	· · · · · · · · · · · · · · · · · · ·	4c	
5	Total expenses Add lines 3 an	nd 4c. (This must equal Form 990, Part I, line 18)	5	44,809
Par	XIII Supplemental Info	ormation		
Part		Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and , lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part		any additional
	Return Reference	Explanation		

2a

2b

2c

2d

Total revenue, gains, and other support per audited financial statements . . .

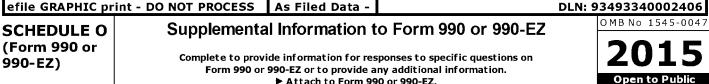
Amounts included on line 1 but not on Form 990, Part VIII, line 12 Net unrealized gains (losses) on investments

Donated services and use of facilities . .

Recoveries of prior year grants

Other (Describe in Part XIII) . .

Schedule D (Form 990) 2015		Page 5
Part XIII Supplemental Information	on (continued)	
Return Reference	Explanation	



Department of the ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at Treasury Internal Revenue Service

2015 Open to Public Inspection

Employer identification number

63-6103495

Name of the organization

BIRMINGHAM EDUCATION ASSOCIATION

990 Schedule O, Supplemental Information				
Return Reference	Explanation			
Form 990, Part VI, Section B, Line 11	A copy of the Form 990 was provided to the organizations Board of Directors at the board meeting. The board members approved the 990 tax return before it was filed			
Form 990, Part VI, Section C, Line 19	The disclosure of the governing docments and financial statements are available to the pubic upon request			

www.irs.gov/form990.