Form

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047 2021 Open to Public Inspection

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Α	For th	ne 2021 calendar year, or tax year beginning , and ending			
В	Check if a	applicable: C Name of organization NATIONAL ASSOCIATION OF FEDERAL		D Employer	identification number
П	Address	change EDUCATION PROGRAM ADMINISTRATORS			
Ħ	Name ch	Doing business as		38-2	289944
=		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone	number
_	Initial retu				
	Final retu terminated	d			
$\overline{}$	Amended	TIPTON MI 49287		G Gross reco	eipts\$ 389,579
Ħ		r Name and address or principal officer.	H(a) Is this a grou	in roturn for a	ubordinates? Yes X No
Ш	Applicatio	on pending SAM EWING	H(a) is this a grou	ip return for s	
		5715 CATAWBA DR	H(b) Are all subo	rdinates incl	uded? Yes No
		ADRIAN MI 49221	If "No," a	attach a list.	See instructions
ī	Tax-exer	mpt status: 501(c)(3) X 501(c) (6) ◄ (insert no.) 4947(a)(1) or 527			
J	Website	▶ WWW.NAFEPA.ORG	H(c) Group exem	ption numbe	r >
K	Form of	organization: X Corporation Trust Association Other ▶ L	Year of formation: 19	980	M State of legal domicile: MI
	art I	Summary			·
	Т	Briefly describe the organization's mission or most significant activities:			
		SEE SCHEDULE O			
26		·			
Governance		•			
ver	2	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25%	of its pot accets		
ဖိ		Number of refine acceptant of the acceptant back (Dat VIII for 4.5)		ا م ا	7
∞ಶ		Number of voting members of the governing body (Part VI, line 1a)			7
Activities		Number of independent voting members of the governing body (Part VI, line 1b)		_	<u> </u>
ξ		Total number of individuals employed in calendar year 2021 (Part V, line 2a)			0
Ac		Total number of volunteers (estimate if necessary)			42
		Total unrelated business revenue from Part VIII, column (C), line 12		. 7a	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		. 7b	0
	_		Prior Year		Current Year
ē		Contributions and grants (Part VIII, line 1h)	0.00	660	0
Revenue	1	Program service revenue (Part VIII, line 2g)		,667	385,718
Še		Investment income (Part VIII, column (A), lines 3, 4, and 7d)		,866	2,279
u.	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		,000	1,582
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	283	,533	389,579
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0
	14	Benefits paid to or for members (Part IX, column (A), line 4)			0
(n	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2	,650	2,700
Se	1	Professional fundraising fees (Part IX, column (A), line 11e)			0
xpenses		Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			
Ä		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	451	,471	188,667
		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		,121	191,367
	1	Revenue less expenses. Subtract line 18 from line 12		,588	198,212
58	3	Totalida loss expenses. Cabildet into 10 front into 12	Beginning of Curre		End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		,040	511,252
Ass	21	Total liabilities (Part X, line 26)		0	0
E S	22	Net assets or fund balances. Subtract line 21 from line 20	313	,040	511,252
	art II			,	
		enalties of perjury, I declare that I have examined this return, including accompanying schedules and statemen	nte and to the best	of my kno	wlodge and holief it is
		ect, and complete. Declara ion of preparer (other than officer) is based on all information of which preparer h		Of HIS KIIO	wieuge and belief, it is
	-,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
0:-		Signature of officer		Date	
Sig		, -	IIDED	Date	
He	re	SAM EWING TREAS	URER		
		Type or print name and title	T		—
ь.		Print/Type preparer's name Preparer's signature	Date	Check	if PTIN
Paid		JON A. NOWINSKI, CPA JON A. NOWINSKI, CPA	02/10/2	22 self-em	
	parer	Firm's name LALLY GROUP, PC	Fin	m's EIN 🕨	38-1961213
Use	Only	PO BOX 1066			
_		Firm's address JACKSON, MI 49204-1066	Ph	one no.	517-787-0064
May	the IR	RS discuss this return with the preparer shown above? See instructions			X Yes No

Form	990 (2021) NATIONAL ASSO			38-22899	44	Page 2
Pa	rt III Statement of Program					
	Check if Schedule O co		e or note to any	line in this Part III		X
	Briefly describe the organization's mission	n:				
5	EE SCHEDULE O					
				stion		
		·				
2	Did the organization undertake any signif	icant program services	during the year which	n were not listed on the		7
						Yes X No
	If "Yes," describe these new services on	Schedule O.				
3	Did the organization cease conducting, or	r make significant char	nges in how it conduc	cts, any program		
	services?					Yes X No
	If "Yes," describe these changes on Sch					
4	Describe the organization's program servex expenses. Section 501(c)(3) and 501(c)(4)					
	the total expenses, and revenue, if any, f			Tiourit or grants and all	ocations to others,	
	the total expenses, and revenue, it any, i	or odori program corvic	o roportou.			
4a	(Code:) (Expenses \$	187,023	including grants of S	5) (Revenue \$	385,718
	O INFORM AND EDUCATE					
	VALUATION OF FEDERAL			PROGRAMS T	HROUGH THE	USE OF
W	EBSITE AND OTHER CO	MMUNICATION	METHODS.			
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	•					
	• • • • • • • • • • • • • • • • • • • •					
	• • • • • • • • • • • • • • • • • • • •					
	•					
4b	(Code:) (Expenses \$		including grants of S	\$) (Revenue \$	
	/ 7 .					
	•					
	•					
	• • • • • • • • • • • • • • • • • • • •					
	• • • • • • • • • • • • • • • • • • • •					
	• • • • • • • • • • • • • • • • • • • •					
4c	(Code:) (Expenses \$		including grants of S	\$) (Revenue \$	
N	/A					
	*					
	•					
	•					
	•					
	• • • • • • • • • • • • • • • • • • • •					
4d	Other program services (Describe on Sc	hedule O.)				
	(Expenses \$	including grants of	\$) (Revenue	\$)
4e	Total program service expenses u	187,0				

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1_		X
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		Х
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		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	-		
3	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	ا ا		
Ŭ	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		х
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		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		X
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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more			37
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets	١		v
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
ī	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	11f		х
12a	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>			
120	Schedule D, Parts XI and XII	12a		x
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		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
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		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
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		_X_
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			₹.
4.5	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	ا ء		v
00	If "Yes," complete Schedule G, Part III.	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		_X_
b 21	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х
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	n 990 (2021) NATIONAL ASSOCIATION OF FEDERAL 38-2289944 art IV Checklist of Required Schedules (continued)		Р	age 4
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
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		X
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		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?	256		
26	If "Yes," complete Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	25b		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key	20		
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Ves." complete Schedule I. Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
••	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	1 00		
27	related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	37		x
38	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI. Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	31		
30	19? Note: All Form 990 filers are required to complete Schedule O.	38	x	
P	art V Statements Regarding Other IRS Filings and Tax Compliance	50		L
	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 4			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
	0			

Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

Form	990 (2021) NATIONAL ASSOCIATION OF FEDERAL 38-2289944		P	age 5
Pa	art V Statements Regarding Other IRS Filings and Tax Compliance (continued)			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 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ${f u}$			
	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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	F0		
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		X
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).			
а	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?			
С	Did the organization sell, exchange, or otherwise dispose of tangble 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			
е	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?			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
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.			
а	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?			
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
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:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
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			
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?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
С	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O			
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?	15		x
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in			
••	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes." complete Form 6069.			

Form 990 (2021) NATIONAL ASSOCIATION OF FEDERAL 38-2289944 Page 6 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 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. Enter the number of voting members included on line 1a, above, who are independent 7 1b Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 Х 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? X X 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? Did the organization become aware during the year of a significant diversion of the organization's assets? X 5 Did the organization have members or stockholders? X 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? Х 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? 8b X 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 Х Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10a Did the organization have local chapters, branches, or affiliates? 10a Х b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **b** Describe on Schedule O the process, if any, used by the organization to review this Form 990. Did the organization have a written conflict of interest policy? If "No," go to line 13 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," X describe on Schedule O how this was done 12c Did the organization have a written whistleblower policy? X 13 13 Did the organization have a written document retention and destruction policy? Х 14 14 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official X 15a X Other officers or key employees of the organization If "Yes" to line 15a or 15b, descr be the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? Х 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? Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed **u NONE** 17 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. 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. State the name, address, and telephone number of the person who possesses the organization's books and records ${f u}$

PO BOX 152

MI 49287 517-206-6653

DAA

SAM EWING

TIPTON

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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

 <u>See</u> the instructions for the order in which to list the persons above.

- 1	Chack this boy i	f noithar tha	organization	nor any rolato	d organization	compensated any	current officer	director	or tructoo
- 1	Check this box i	ı nemerme	organization	nor any relate	u organization	i compensaled anv	/ current officer.	airector.	or trustee

(A) Name and title	(B) Average hours per week	off	Position (do not check more that box, unless person is bofficer and a director/tr			is both ar	n e)	(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)	from the organization and related organizations
(1) KIMBERLY GLASS							\neg			
	2.00							_	_	
PRESIDENT	0.00			Х			_	0	0	0
(2) MARIA LONGA	2 00									
MACE DESCRIPTION	2.00 0.00			.				_	_	0
VICE PRESIDENT (3) ROSLYN MOFFITT	0.00			X			\dashv	0	0	0
(3) KOBLIN MOFFIII	2.00									
SECRETARY	0.00			x				0	0	0
(4) SAM EWING	0.00						\dashv			
(1)	2.00									
TREASURER	0.00			x				2,700	0	0
(5) ANN WEST							\neg	-		
	2.00									
MEMBER AT LARGE	0.00	X						0	0	0
(6) DR RANDY PETTUS										
	2.00									
MEMBER AT LARGE	0.00	X					_	0	0	0
(7) VELMA JOHNSON	2 00									
MEMBER AN LADGE	2.00 0.00	x						0	0	0
MEMBER AT LARGE (8)	0.00	^					\dashv	0	0	0
(0)										
(9)							\dashv			
(10)							\neg			
(11)						\dagger	\dashv			
, ,										
										200

Pa	rt VII Section A. Office	ers, Directors, Trus	stees	s, Ke	y Er	nplo	yees	, ar	nd Highest Compensated	Employees (continued)				
	(A) Name and title	(B) Average hours per week	bo of	x, unle	Pos check ess pe nd a o	rson i directo	s both or/trust	an ee)	(D) Reportable compensation from the	(E) Reportable compensation from related		(F) mated of oth ompens	er	
	Pub	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)		from t ganizatio ed orga		5
1b	Subtotal							u	2,700					
c d	Total from continuation sh Total (add lines 1b and 1c)							u u	2,700					
2	Total number of individuals (in reportable compensation from	ncluding but not lim	ited 1							0,000 of			37 I	
3	Did the organization list any	former officer, direc	tor,	truste	e, ke	ev er	nploy	/ee.	or highest compensated		Г		Yes	No
4	employee on line 1a? If "Yes For any individual listed on line	<i>," complete Schedu</i> ne 1a, is the sum of	le J	for so	uch ii le co	ndivi mpe	<i>dual</i> nsatio	 on a	nd other compensation from	the		3		Х
	organization and related organization and related organization	anizations greater th						con	nplete Schedule J for such			4		х
5	Did any person listed on line for services rendered to the											5		x
Secti	ion B. Independent Contrac		3, 00	лпрк	<i>710</i> 0	Orioc	idic c	<i>J</i> 101	Such person			<u> </u>		
1	Complete this table for your compensation from the organ													
		(A) and business address	ропс	Janoi	1 101		aicin	<u> </u>		(B) tion of services		Cor	(C) npensati	on
													•	
2	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 u 0													

Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (C) Unrelated (D) Revenue excluded (A) (B) Related or exempt function revenue from tax under husiness revenue sections 512-514 Gifts, Grants ilar Amounts 1a Federated campaigns 1a **b** Membership dues 1b **c** Fundraising events 1c d Related organizations 1d **e** Government grants (contributions) 1e **f** All other contributions, gifts, grants, and similar amounts not included above 1f **g** Noncash contributions included in lines 1a-1f 1<u>g</u> h Total. Add lines 1a-1f Business Code ANNUAL CONFERENCE INCOME 229,020 229,020 Program Service Revenue SUBSCRIPTIONS/MEMBERSHIP 156,698 156,698 f All other program service revenue 385,718 g Total. Add lines 2a-2f u 3 Investment income (including dividends, interest, and other similar amounts) 2,279 2,279 u Income from investment of tax-exempt bond proceeds u Royalties (ii) Personal 6a Gross rents 6a **b** Less: rental expenses 6b c Rental inc. or (loss) d Net rental income or (loss) 7a Gross amount from (i) Securities (ii) Other sales of assets 7a other than inventory **b** Less: cost or other Other Revenue basis and sales exps. 7b c Gain or (loss) 7с d Net gain or (loss) **8a** Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a **b** Less: direct expenses c Net income or (loss) from fundraising events u 9a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities ... u 10a Gross sales of inventory, less returns and allowances 10a **b** Less: cost of goods sold 10b **c** Net income or (loss) from sales of inventory 11 **Business Code** 1,582 1,582 OTHER INCOME 11a d All other revenue 1,582 Total. Add lines 11a-11d 11 389,579 0 389,579 0 Total revenue. See instructions . u

Part IX Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all columns

Secti	on 501(c)(3) and 501(c)(4) organizations must col Check if Schedule O contains a respo			ele column (A).	X
Do n	ot include amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D)
	b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	INSDE	ection		DV
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
4	foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members				
5	Compensation of current officers, directors,				
3	trustoes and key employees	2,700		2,700	
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				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal	1,490	387	1,103	
c d	Accounting Lobbying	1,100	307	1,103	
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.)	72,661	72,533	128	
12	Advertising and promotion	3,346	3,346		
13	Office expenses	225	171	54	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	2,562	2,203	359	
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.)	22 052	22 052		
a	ANNUAL CONFERENCE	33,253	33,253		
b	INSTITUTES WEBINARS	20,901 18,530	20,901 18,530		
C d	NEWSLETTER	18,070	18,070		
a e	All other eveness	17,629	17,629		
25	Total functional expenses. Add lines 1 through 24e	191,367	187,023	4,344	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 u if following SOP 98-2 (ASC 958-720)	2327307	201,020	1,311	

P	art <i>i</i>				
		Check if Schedule O contains a response or note to any line in this Part X	(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing	104,248	1	300,182
	2	Cash—non-interest-bearing Savings and temporary cash investments	208,792	2	211,070
	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			
S		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
Assets	7	Notes and loans receivable, net		7	
Ä	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a				
		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		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	313,040	16	511,252
	17	Accounts payable and accrued expenses		17	
	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	
s	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
abi		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	0	26	0
		Organizations that follow FASB ASC 958, check here u			
es		and complete lines 27, 28, 32, and 33.			
and	27	Net assets without donor restrictions	313,040	27	511,252
Bal	28	Net assets with donor restrictions		28	
Fund Balances		Organizations that do not follow FASB ASC 958, check here u			
己		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
Net Assets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
As	31	Retained earnings, endowment, accumulated income, or other funds		31	_
Jet	32	Total net assets or fund balances	313,040	32	511,252
_	33	Total liabilities and net assets/fund balances	313,040	33	511,252

Form **990** (2021)

Pa	art 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		39,	
2	Total expenses (must equal Part IX, column (A), line 25)	2		91,:	
3		3		98,2	
4	Revenue less expenses. Subtract line 2 from line 1 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3:	13,0	040
5	Net unrealized gains (losses) on investments	5	<u>V</u>		
6	Donated services and use of facilities	6	<u>/_</u>		
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10	5:	11,2	252
Pa	art 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: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		 2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		 2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		 2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Single Audit Act and OMB Circular A-133?		 3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		 3b		

Form **990** (2021)

SCHEDULE O (Form 990)

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.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service u Attach to Form 990 or Form 990-EZ. u Go to www.irs.gov/Form990 for the latest information.

Name of he organization NATIONAL ASSOCIATION OF FEDERAL EDUCATION PROGRAM ADMINISTRATORS

Employer identification number 38-2289944

FORM 990 - ORGANIZATION'S MISSION

- 1. TO ENHANCE THE EFFECTIVENESS OF EDUCATORS BY FACILITATING COMMUNICATIONS
 AND PROVIDING A FORUM TO DISSEMINATE PERTINENT INFORMATION THAT ENCOURAGES
 MEMBERS TO DISCUSS AND TAKE ACTION ON MATTERS OF COMMON CONCERN.
- 2. TO INFORM AND EDUCATE MEMBERS OF NAFEPA CONCERNING THE IMPLEMENTATION AND EVALUATION OF FEDERAL AND STATE EDUCATION PROGRAMS.
- 3. TO PROVIDE MEMBERS AND STATE AFFILIATES WITH PROFESSIONAL DEVELOPMENT AND AID IN THE DEVELOPMENT AND DISSEMINATION OF EFFECTIVE AND EFFICIENT FEDERAL AND STATE EDUCATION PROGRAMS.

FORM 990, PART I, LINE 6

THE 42 VOLUNTEERS ARE THE STATE REPRESENTATIVES THAT VOLUNTEER TO HELP WITH PROGRAM.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE DRAFT OF THE REPORT IS PUT ON WEBSITE, AND CHECKED BY ALL BOARD

MEMBERS, AND A STATEMENT IS SENT TO TREASURER THAT IT IS OK TO EFILE. AT A

REGULARLY SCHEDULED BOARD MEETING, THE APPROVAL OF THE 990 TAX RETURN IS ON

AGENDA, AND FORMALLY APPROVED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

BOARD COMMITTEE REVIEWS IF A CONFLICT OF INTEREST QUESTION ARISES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL DOCUMENTATION IS PLACED ON THE ORGANIZATIONS WEBSITE AND IS AVAILABLE

Schedule O (Form 990) 202	1					Page	
Name of he organization						ation number	
NATIONAL ASSOCIATION OF FEDERAL					38-22899	38-2289944	
mo 3.5.5 1.770 17							
TO ALL WHO H	AVE AN 1	NTEREST.					
Di	ıbliz		2000	tion	$\bigcap_{i \in I} \bigcap_{i \in I} \bigcap_{j \in I} \bigcap_{j \in I} \bigcap_{i \in I} \bigcap_{j \in I} \bigcap_{j \in I} \bigcap_{j \in I} \bigcap_{i \in I} \bigcap_{j \in I} \bigcap_{i \in I} \bigcap_{j \in I} \bigcap_{j \in I} \bigcap_{j \in I} \bigcap_{i \in I} \bigcap_{j \in I} \bigcap_{j$	71/	
)	
FORM 990, PAI	RT IX, L	INE 11G - O	THER FEES F	OR SERVICES		7	
DESCRIPTION							
	TOT/PROG SERVICE		мат с	MGT & GENERAL		FUNDRAISING	
· · · · · · · · · · · · · · · · · · ·	101/1100			GHILLIAN			
BANK FEES							
				_		_	
	\$	218	\$	0	\$	0	
CORPORATION	FFFC						
CONFORMITON							
	\$	20	\$	0	\$	0	
CONTRACTED S	ERVICES						
	\$ '	72,295	\$	0	\$	0	
	X	72,233	······································		······································		
BANK FEES							
	•	_				_	
	\$	0	\$	128	\$	0	
TO'	ΓAL						
	· · · · · · · · · · · · · · · · · · ·						
	\$ '	72,533	\$	128	\$	0	
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