



NATIONAL ASSOCIATION OF POLICE ATHLETIC/ACTIVITIES LEAGUES INC

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EIN: 22-1838364
Report Generated on: 06/17/2021

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NATIONAL ASSOCIATION OF POLICE ATHLETIC/ACTIVITIES LEAGUES INC



- aka National PAL
- Charlotte, NC
- www.Nationalpal.org
- (704)909-2841

[View GuideStar Profile](#)

MISSION

The National Association of Police Athletic/Activities Leagues, Inc. (National PAL) and its member chapters work to prevent juvenile crime and violence by building the bond and strengthening the relationships between Kids, Cops and Community.

EIN

22-1838364

RULING YEAR

1996

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

1944

MAIN ADDRESS

301 McCullough Dr. Suite 400
Charlotte, NC
28262

AFFILIATION TYPE

Independent Organization

CONTACT

Jeffrey Hood, Chief Executive
Officer
(704) 909-2841
Jhood@Nationalpal.org

CHIEF EXECUTIVE OFFICER

Jeffrey Hood

BOARD CHAIR

Chris Hill

SUBJECT AREA

Crime prevention

Sports

Youth services

NAICS CODE

624110 Child and Youth
Services

SIC CODE

8322 Individual and Family
Services

NTEE Code

Delinquency Prevention (I21)
Children's and Youth Services
(P30)

Amateur Sports Clubs,
Leagues, N.E.C. (N60)

PROGRAMS

1. National PAL Youth Mentoring & Leadership

Population(s) served: K-12 (5-19 years)

POPULATIONS SERVED

1. Children and youth

COMPLIANCE

- ✓ IRS Pub 78 Verified as of June 2021
- ✓ IRS BMF 509(a) (1) as of June 14, 2021
- ✓ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✗ Diversity Data Reported?
- 18** Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, June 2021

National PAL Youth Mentoring & Leadership

Population(s) Served:

K-12 (5-19 years)

We serve approximately 300 Chapters and over 1.5 million kids nationally between the ages of 5 and 18. National PAL recognizes that each PAL Chapter serves a unique community and through mentorship, each chapter determines its programs according to the community needs. Many Chapters are located in high crime urban communities, where other youth organizations do not exist. Chapters focus on Character and Leadership Development and are required to have a sports/recreation activity and an educational/cultural enrichment activity. The beneficiaries are youth at risk of becoming involved in juvenile crime or at risk of being victims of juvenile crime and violence.

CHARTING IMPACT

What is the organization aiming to accomplish?

Goal:
Provide local chapters with resources such as pass through grants, training, certifications and other resources so that they can provide for the youth in their communities, the opportunity to succeed.

Goal:
To solicit and secure a greater presence of corporate persons placed on the organization's Board of Directors.

Goal:
To develop a national marketing and branding campaign.

Goal:
Develop a sustainability plan and conduct a capital campaign

Goal:
Develop a 5 year strategic plan

What are the organization's key strategies for making this happen?

National PAL staff is currently reviewing possible grant funding opportunities from federal and private sources.

National PAL is currently searching for a national marketing and fundraising group to assist in the development and execution of a marketing and branding plan as well as fundraising.

National PAL most recent 3 year strategic plan has been completed and the Board of Directors is preparing to develop a more comprehensive 5 year plan using an experienced facilitator.

Financials

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

✓ Financials audited by an independent accountant

FINANCIALS QUICK VIEW

Total revenue, gains, and other support per audited financial statements **\$4,039,782**

Total expenses and losses per audited financial statements **\$3,759,266**

Surpluses in last 5 years **4**

Negative Net Assets in past 5 years **2**

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2015	2016	2017	2018	2019
Unrestricted surplus (deficit) before depreciation	-\$43,894	\$90,623	\$188,553	\$194,758	\$280,516
As a % of expenses	-2.6%	13.2%	4.1%	3.4%	7.5%
Unrestricted surplus (deficit) after depreciation	-\$43,894	\$90,623	\$188,553	\$194,758	\$280,516
As a % of expenses	-2.6%	13.2%	4.1%	3.4%	7.5%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$1,535,502	\$757,691	\$4,748,102	\$5,921,734	\$4,039,782
Total revenue, % change over prior year	-31.5%	-50.7%	526.7%	24.7%	-31.8%
Program services revenue	4.5%	9.1%	1.5%	3.3%	5.5%
Membership dues	8.2%	17.5%	2.6%	2.4%	3.5%
Investment income	0.2%	0.0%	0.0%	0.0%	0.5%
Government grants	52.2%	7.3%	84.0%	86.7%	77.4%
All other grants and contributions	35.0%	66.0%	11.9%	7.6%	13.0%
Other revenue	0.0%	0.1%	0.0%	0.0%	0.0%
Expense Composition					
Total expenses before depreciation	\$1,695,716	\$687,478	\$4,559,549	\$5,726,976	\$3,759,266
Total expenses, % change over prior year	-16.0%	-59.5%	563.2%	25.6%	-34.4%
Personnel	13.5%	22.2%	5.6%	4.8%	9.9%
Professional Fees	27.4%	53.0%	11.6%	7.6%	10.2%
Occupancy	1.7%	1.5%	0.0%	0.0%	0.6%
Interest	0.2%	0.3%	0.1%	0.0%	0.0%
Pass-Through	43.5%	0.0%	79.0%	82.9%	71.8%
All other expenses	13.7%	23.0%	3.8%	4.7%	7.5%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2015	2016	2017	2018	2019
Total Expenses (after depreciation)	\$1,695,716	\$687,478	\$4,559,549	\$5,726,976	\$3,759,266
One Month of Savings	\$141,310	\$57,290	\$379,962	\$477,248	\$313,272
Debt Principal Repayment	\$10,028	\$12,076	\$10,715	\$35,816	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$1,847,054	\$756,844	\$4,950,226	\$6,240,040	\$4,072,538

Capital Structure Indicators

Liquidity

Months of cash	0.2	1.1	0.7	0.6	1.9
Months of cash and investments	0.5	1.1	0.7	0.6	1.9
Months of estimated liquid unrestricted net assets	-0.6	0.0	0.5	0.8	2.1

Balance Sheet Composition

Cash	\$29,093	\$63,196	\$255,241	\$296,702	\$595,474
Investments	\$44,545	\$0	\$0	\$0	\$0
Receivables	\$25,010	\$55,333	\$1,165,345	\$1,746,940	\$1,431,026
Gross land, buildings, and equipment (LBE)	\$7,154	\$7,154	\$0	\$0	\$0
Accumulated depreciation (% of LBE)	100.0%	100.0%	0.0%	0.0%	0.0%
Liabilities (as % of assets)	188.6%	100.5%	86.8%	81.3%	67.3%
Unrestricted net assets	-\$91,274	-\$651	\$187,902	\$382,660	\$663,176
Temporarily restricted net assets	\$0	\$0	\$0	\$0	N/A
Permanently restricted net assets	\$0	\$0	\$0	\$0	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	-\$91,274	-\$651	\$187,902	\$382,660	\$663,176

Key Data Checks

Material Data Errors	2015	2016	2017	2018	2019
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- ['Key Revenue & Expense Data from Form 990'](#)
- ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, June 2021

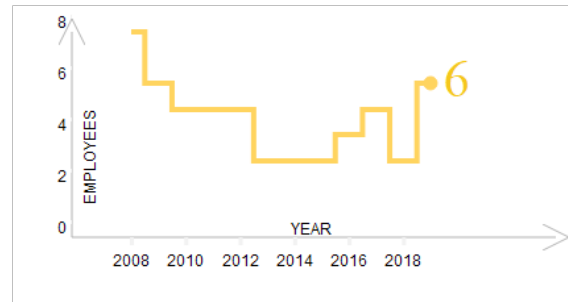
CHIEF EXECUTIVE OFFICER

Mr. Jeffrey A. Hood

[LinkedIn profile](#)

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Chris Hill

Howell Township, NJ PAL

Term: 2020 - 2022

BOARD MEMBERS

Tony Reagins

Major League Baseball

Joseph Plescia

Parsippany NJ PAL

Chris Hill

Howell Township NJ PAL

Rodney Rowland

Dunn NC PAL

Kenny Ragland

Henrico County VA PAL

Lynda Roberts

North Miami Beach FL PAL

Rick Zak

Microsoft Corporation

Arthur Martineau

Miami Beach, FL PAL

Jethro Cardona

Nassau County, NY PAL

Craig Little

Memphis, TN PAL

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
JEFF HOOD	EXECUTIVE DI	\$122,150	\$0	\$0
RONALD ALLEN	1ST VICE PRE	\$0	\$0	\$0
CHRIS AMATRUDA	REG 4 DIRECT	\$0	\$0	\$0
BARBARA BONILLA	CHAIRMAN	\$0	\$0	\$0
VERONICA CAREW	TRUSTEE	\$0	\$0	\$0
PORTIA DAWSON	REG 1 DIRECT	\$0	\$0	\$0
PETER EVANS	REG 2 DIRECT	\$0	\$0	\$0
TERREL HARRISON	SGT. AT ARMS	\$0	\$0	\$0
CHRISTOPHER HILL	PAST PRESIDE	\$0	\$0	\$0
ROBERT KUMAZEC JR	REG 5 DIRECT	\$0	\$0	\$0
CRAIG LITTLES	TRUSTEE	\$0	\$0	\$0
ARTHUR MARTINEAU	REG 3 DIRECT	\$0	\$0	\$0
JOSEPH P PLESCIA	TREASURER	\$0	\$0	\$0
KENNY RAGLAND	2ND VICE PRE	\$0	\$0	\$0
TONY REAGINS	BOARD MEMBER	\$0	\$0	\$0
LYNDA ROBERTS	3RD VICE PRE	\$0	\$0	\$0
RODNEY ROWLAND	SECRETARY	\$0	\$0	\$0
MICHELLE SHEEHAN	REG 6 DIRECT	\$0	\$0	\$0
VANESSA VEALS	TRUSTEE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
JEFF HOOD	EXECUTIVE DI	\$100,264	\$0	\$0
BARBARA BONILLA	PRESIDENT	\$0	\$0	\$0
RONALD ALLEN	1ST VICE PRE	\$0	\$0	\$0
KENNY RAGLAND	2ND VICE PRE	\$0	\$0	\$0
MICHAEL RUSSELL	3RD VICE PRE	\$0	\$0	\$0
JOE PLESCIA	TREASURER	\$0	\$0	\$0
RODNEY ROWLAND	SECRETARY	\$0	\$0	\$0
FERNANDO SPAGNOLO	ASS'T SECRET	\$0	\$0	\$0
TERREL HARRISON	SGT. AT ARMS	\$0	\$0	\$0
CHRISTOPHER HILL	PAST PRESIDE	\$0	\$0	\$0
VERONICA CAREW	TRUSTEE	\$0	\$0	\$0
VANESSA VEALS	TRUSTEE	\$0	\$0	\$0
TIMOTHY ABRAM	TRUSTEE	\$0	\$0	\$0
PORTIA DAWSON	REG 1 DIRECT	\$0	\$0	\$0
PETER EVANS	REG 2 DIRECT	\$0	\$0	\$0
LYNDA ROBERTS	REG 3 DIRECT	\$0	\$0	\$0
CHRIS AMATRUDA	REG 4 DIRECT	\$0	\$0	\$0
GINGER ANTRICAN	REG 5 DIRECT	\$0	\$0	\$0
MICHELLE SHEEHAN	REG 6 DIRECT	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2017

Name	Title	Compensation	Other	Related
JEFF HOOD	EXECUTIVE DI	\$58,033	\$0	\$0
BARBARA BONILLA	PRESIDENT	\$0	\$0	\$0
RONALD ALLEN	1ST VICE PRE	\$0	\$0	\$0
KENNY RAGLAND	2ND VICE PRE	\$0	\$0	\$0
MICHAEL RUSSELL	3RD VICE PRE	\$0	\$0	\$0
JOE PLESCIA	TREASURER	\$0	\$0	\$0
RODNEY ROWLAND	SECRETARY	\$0	\$0	\$0
FERNANDO SPAGNOLO	ASS'T SECRET	\$0	\$0	\$0
TERREL HARRISON	SGT. AT ARMS	\$0	\$0	\$0
CHRISTOPHER HILL	PAST PRESIDE	\$0	\$0	\$0
TIMOTHY ABRAM	TRUSTEE	\$0	\$0	\$0
VERONICA CAREW	TRUSTEE	\$0	\$0	\$0
VANESSA VEALS	TRUSTEE	\$0	\$0	\$0
PORTIA DAWSON	REG 1 DIRECT	\$0	\$0	\$0
PETER EVANS	REG 2 DIRECT	\$0	\$0	\$0
LYNDA ROBERTS	REG 3 DIRECT	\$0	\$0	\$0
CHRIS AMATRUDA	REG 4 DIRECT	\$0	\$0	\$0
GINGER ANTRICAN	REG 5 DIRECT	\$0	\$0	\$0
MICHELLE SHEEHAN	REG 6 DIRECT	\$0	\$0	\$0
JERRY BABCOCK	ATHLETIC DIR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2016

Name	Title	Compensation	Other	Related
Michael Dillhyon	Former Executive Director	\$49,529	\$3,604	\$0
John L More	Executive Director	\$12,000	\$0	\$0
Christopher Hill	President Emeritus	\$0	\$0	\$0
Barbara Bonilla	President	\$0	\$0	\$0
Ronald Allen	1st Vice President	\$0	\$0	\$0
Kenneth Ragland	2nd Vice President	\$0	\$0	\$0
Michael Russell	3rd Vice President	\$0	\$0	\$0
Joseph P Plescia	Treasurer	\$0	\$0	\$0
Rodney W Rowland	Secretary	\$0	\$0	\$0
Fernando Spagnolo	Assistant Secretary	\$0	\$0	\$0
Terrell Harrison	Sergeant at Arms	\$0	\$0	\$0
Timothy Abrams	Trustee	\$0	\$0	\$0
Veronica Carew	Trustee	\$0	\$0	\$0
Vanessa Veals	Trustee	\$0	\$0	\$0
Jerry Babcock	Trustee	\$0	\$0	\$0
Leslie Brimmer	Past Treasurer	\$0	\$0	\$0
Connie Rayford	Past Asst. Secretary	\$0	\$0	\$0
LB Scott	Past President	\$0	\$0	\$0
John L More	Past Executive Director	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2015

Name	Title	Compensation	Other	Related
Michael Dillhyon	Executive Director	\$112,365	\$5,160	\$0
Christopher Hill	President	\$0	\$0	\$0
Barbara Bonilla	1st Vice President	\$0	\$0	\$0
Ronald Allen	2nd Vice President	\$0	\$0	\$0
Donna Miller	3rd Vice President	\$0	\$0	\$0
Joseph P Plescia	Secretary	\$0	\$0	\$0
Leslie Brimer	Treasurer	\$0	\$0	\$0
Connie Rayford	Assistant Secretary	\$0	\$0	\$0
Terrell Harrison	Sergent at Arms	\$0	\$0	\$0
LB Scott	Past President	\$0	\$0	\$0
Kenneth Ragland	Trustee	\$0	\$0	\$0
Jeff Hood	Trustee	\$0	\$0	\$0
Veronica Carew	Trustee	\$0	\$0	\$0
Jerry Babcock	Trustee	\$0	\$0	\$0

Contractors

FISCAL YEAR 2018

Name	Address	Type of Service	Compensation
FIRSTPIC INC	2614 CHAPEL LAKE DRIVE, GAMBRILLS 21054	GRANT OVERSIGHT	\$186,531

Contractors

FISCAL YEAR 2017

Name	Address	Type of Service	Compensation
FIRSTPIC INC	2614 CHAPEL LAKE DRIVE, GAMBRILLS 21054	GRANT OVERSIGHT	\$182,184

Professional fundraisers

FISCAL YEAR 2019

Fundraiser name	Type of service	Gross receipts from fundraising	Retained by organization	Paid to fundraiser
FRONT LINE SUPPORT LLC	TELEMARKET	\$292,903	\$130,243	\$162,660

Professional fundraisers

FISCAL YEAR 2018

Fundraiser name	Type of service	Gross receipts from fundraising	Retained by organization	Paid to fundraiser
FRONT LINE SUPPORT LLC	TELEMARKET	\$237,639	\$81,139	\$156,500

Professional fundraisers

FISCAL YEAR 2017

Fundraiser name	Type of service	Gross receipts from fundraising	Retained by organization	Paid to fundraiser
FRONT LINE SUPPORT LLC	TELEMARKET	\$289,888	\$76,526	\$213,362

Paid Preparers

FISCAL YEAR 2019

Firm Name	Firm EIN	Firm Address	Firm Phone
MCCANNON ROGERS DRISCOLL & ASSOC LLP	56-1056216	PO BOX 339, GASTONIA NC 280530339 USA	704-867-0264

Paid Preparers

FISCAL YEAR 2018

Firm Name	Firm EIN	Firm Address	Firm Phone
MCCANNON ROGERS DRISCOLL & ASSOC LLP	56-1056216	PO BOX 339, GASTONIA NC 280530339 USA	704-867-0264

Paid Preparers

FISCAL YEAR 2017

Firm Name	Firm EIN	Firm Address	Firm Phone
MCCANNON ROGERS DRISCOLL & ASSOC LLP	56-1056216	PO BOX 339, GASTONIA NC 280530339 USA	704-867-0264

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations? Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year? Yes

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year? Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership? Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years? Yes

Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

The organization's leader identifies as:

Race & Ethnicity	Black/African American/African
Gender Identity	Male, Not transgender (cisgender)
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

Race & Ethnicity

No data

Gender Identity

No data

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

IRS Forms 990

[2019 990](#)

[2018 990](#)

[2017 990](#)

[2016 990](#)

[2015 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

[2019 Audited Financial Statement](#)

[2014 Audited Financial Statement](#)

Key Organization Documents

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

NATIONAL ASSOCIATION OF POLICE ATHLETIC/ACTIVITIES LEAGUES INC

Also Known As: National PAL
301 McCullough Dr. Suite 400
Charlotte, NC 28262

Foundation Status Code: PC *
Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details

Organization Name	National Association of Police Athletic Activities Leagues Inc.
EIN	22-1838364
Location	Charlotte, NC
Deductibility Status Description	A public charity (50% deductibility limitation).
Most Recent IRS Publication 78	June 2021
Verified with Most Recent Internal Revenue Bulletin	June 14 2021



IRS Business Master File Details

Organization Name	NATIONAL ASSOCIATION OF POLICE ATHLETIC ACTIVITIES LEAGUES INC
EIN	22-1838364
Most Recent IRS BMF	June 14 2021
IRS Subsection	This organization is a 501(c)(3) Public Charity
Reason for Non-Private Foundation Status	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
Ruling Date	03/1996
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.	



On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.