



Board of Directors  
Pennsylvania Principals Association  
Enola, Pennsylvania

We have audited the financial statements of Pennsylvania Principals Association for the year ended June 30, 2024, and we will issue our report thereon dated November 26, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### ***SIGNIFICANT AUDIT MATTERS***

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pennsylvania Principals Association are described in Note 1 to the financial statements. The Organization is reporting the financial results in accordance with the Modified Cash Basis of Accounting for 2024. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimate is the allocation of costs between program and management general expenditures. We evaluated this estimated and determined it is reasonable in related to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes all adjustments that were identified during the audit process and corrected by management. There were no uncorrected misstatements noted.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated November 26, 2024.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### ***OTHER MATTERS***

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Pennsylvania Principals Association, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Smith Elliott Kears & Company, LLC.*

**Pennsylvania Principals Association**  
**Adjusting Journal Entries Report**  
**June 30, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1</b>			
To reclassify unrestricted net assets.			
30000	OPENING BALANCE EQUITY	276,370.00	
32000	UNRESTRICTED NET ASSETS		276,370.00
<b>Total</b>		<b>276,370.00</b>	<b>276,370.00</b>
<b>Adjusting Journal Entries JE # 2</b>			
To convert dues of national organizations to the modified cash basis of accounting.			
25000	NATIONAL DUES:NAESP DUES	28,562.00	
25010	NATIONAL DUES:NASSP DUES	32,942.00	
40100	MEMBERSHIP INCOME		61,504.00
<b>Total</b>		<b>61,504.00</b>	<b>61,504.00</b>
<b>Adjusting Journal Entries JE # 3</b>			
To correct the NAESP Dues balance as of year end.			
40100	MEMBERSHIP INCOME	13,247.00	
25000	NATIONAL DUES:NAESP DUES		13,247.00
<b>Total</b>		<b>13,247.00</b>	<b>13,247.00</b>
<b>Adjusting Journal Entries JE # 4</b>			
To adjust accounts receivable to the modified cash basis of accounting.			
30000	OPENING BALANCE EQUITY	2,500.00	
12000	ACCOUNTS RECEIVABLE		2,500.00
<b>Total</b>		<b>2,500.00</b>	<b>2,500.00</b>

**Pennsylvania Principals Association**  
**Adjusting Journal Entries Report**  
**June 30, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 5</b>			
To adjust books to the modified cash basis of accounting and to reverse prior year entries.			
40100	MEMBERSHIP INCOME	50,789.00	
60000	SALARY & WAGES:EMPLOYEES	4,874.00	
60010	SALARY & WAGES:EXECUTIVE DIRECTORS	5,177.00	
60030	SALARY & WAGES:REGIONAL SPECIALIST	1,560.00	
60100	FRINGE BENEFITS:401K MATCHING	692.00	
60130	FRINGE BENEFITS:HEALTH INSURANCE EXP	2,579.00	
60350	OCCUPANCY EXP:UTILITIES	449.00	
60900	ATTORNEYS FEES	1,000.00	
61200	BUILD. REPAIR/MAINT.	332.00	
64020	PROFESSIONAL FEES:PENSION PLAN SERVICING FEE	188.00	
65610	INFORMATION TECH EXP:HARDWARE/SUPPORT SERVICES	588.00	
66000	TELEPHONE/INTERNET EXP	800.00	
66200	EVENT EXP (HELD BY PAESSP):SUMMIT EXP	9,499.00	
68700	OFFICE SUPPLIES	25.00	
68900	MISCELLANEOUS EXP	2,105.00	
69100	PAYROLL TAX EXP:FICA MED-COMPANY	918.00	
69110	PAYROLL TAX EXP:FICA SS-COMPANY	1,804.00	
69110	PAYROLL TAX EXP:FICA SS-COMPANY	422.00	
69120	PAYROLL TAX EXP:FUTA EXP	524.00	
69130	PAYROLL TAX EXP:PAUC-COMPANY	478.00	
69420	ALTERNATIVE FUNDING EXP:TRAVEL EXP	146.00	
30000	OPENING BALANCE EQUITY		65,269.00
40100	MEMBERSHIP INCOME		16,745.00
64500	INSURANCE EXP		2,935.00
<b>Total</b>		<b>84,949.00</b>	<b>84,949.00</b>

**Pennsylvania Principals Association**  
**Adjusting Journal Entries Report**  
**June 30, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 6</b>			
To remove company payroll tax liabilities to adjust to the modified cash basis of accounting.			
22000	PAYROLL TAX LIABILITIES:FUTA LIAB	200.00	
22060	PAYROLL TAX LIABILITIES:PAUC-COMPANY LIAB	1,117.00	
69110	PAYROLL TAX EXP:FICA SS-COMPANY		200.00
69130	PAYROLL TAX EXP:PAUC-COMPANY		1,117.00
<b>Total</b>		<u><b>1,317.00</b></u>	<u><b>1,317.00</b></u>
	<b>Total Adjusting Journal Entries</b>	<u><b>439,887.00</b></u>	<u><b>439,887.00</b></u>
	<b>Total All Journal Entries</b>	<u><b>439,887.00</b></u>	<u><b>439,887.00</b></u>

Audited  
Financial  
Statements

June 30,  
2024

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Pennsylvania Principals  
Association

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Guidance You  
Can Count On.

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Pennsylvania Principals Association  
Enola, Pennsylvania

### *Opinion*

We have audited the accompanying financial statements of the Pennsylvania Principals Association (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – modified cash basis as of June 30, 2024 and 2023, and the related statement of revenues, support and expenditures, and changes in net assets – modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of the Pennsylvania Principals Association as of June 30, 2024 and 2023, and its revenues, support and expenditures for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Pennsylvania Principals Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### *Responsibilities of Management for the Financial Statement*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1 and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of statements that are free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pennsylvania Principals Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pennsylvania Principals Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of administrative and office expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Smith Elliott Keams & Company, LLC.*

Camp Hill, Pennsylvania  
November 26, 2024

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Statement of Assets, Liabilities, and Net Assets – Modified Cash Basis**  
**June 30, 2024 and 2023**

	2024	2023
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 2,391,843	\$ 2,516,798
<b>TOTAL ASSETS</b>	<b>\$ 2,391,843</b>	<b>\$ 2,516,798</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Credit card payable	\$ 19,857	\$ 3,458
Employee withholdings	6,766	10,681
Deferred revenue	62,776	99,501
<b>TOTAL LIABILITIES</b>	<b>89,399</b>	<b>113,640</b>
<b>NET ASSETS</b>		
Undesignated	2,302,444	2,403,158
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,391,843</b>	<b>\$ 2,516,798</b>

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Statement of Revenues, Support and Expenditures, and**  
**Changes in Net Assets – Modified Cash Basis**  
**Years Ended June 30, 2024 and 2023**

	2024	2023
<b>Revenues and Support</b>		
Membership fees	\$ 1,089,825	\$ 968,616
Conferences and workshops	102,816	153,946
Alternate funding	142,104	55,646
National rebates	70,120	75,160
Professional services	271,546	118,852
Interest income	74,070	40,644
Grant income	15,000	-
Miscellaneous income	2,828	11,894
<b>Total Revenues and Support</b>	<u>1,768,309</u>	<u>1,424,758</u>
<b>Expenditures</b>		
Salaries and wages	885,173	708,735
Employee benefits	97,707	70,306
Executive board expenses	115,060	89,967
Taxes - payroll	75,925	56,331
Printing	2,554	370
Computer services	45,649	55,456
Contracted services	84,548	43,332
Postage	2,378	2,095
Attorney fees	47,176	40,812
Employee flex payments	-	7,137
Travel	49,249	43,745
Telephone	15,015	14,704
Professional fees	57,513	56,797
Photocopier	7,857	7,492
Insurance	10,199	9,099
Office supplies	24,565	13,907
Professional Development	33,445	-
Equipment maintenance and rental	2,052	2,052
Building Maintenance	9,861	6,629
Utilities/occupancy	40,398	15,454
Miscellaneous	15,985	6,083
Conferences and workshops	203,256	251,830
Membership	42,810	35,186
Alternative funding	648	1,585
<b>Total Expenditures</b>	<u>1,869,023</u>	<u>1,539,104</u>
<b>Deficit of revenues, support over expenditures and changes in net assets</b>	(100,714)	(114,346)
<b>Net assets - Beginning</b>	<u>2,403,158</u>	<u>2,517,504</u>
<b>Net assets - Ending</b>	<u>\$ 2,302,444</u>	<u>\$ 2,403,158</u>

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Notes to Financial Statements**

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The Pennsylvania Principals Association (the Association) was organized to promote fellowship and provide solutions to today's problems facing school principals. The organization is supported primarily through assessment to fees to members.

***Basis of Presentation***

These financial statements are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles. This basis recognizes assets, liabilities, net assets, revenues, and expenditures and capital purchases when they result from cash transactions or borrowings.

***Income Taxes***

The Association is recognized as a tax-exempt organization under Internal Revenue Code Section 501(c)(6) and, therefore, is generally not subject to federal income taxes. In addition, they were organized under the Pennsylvania Nonprofit Corporation Law and are exempt from state income taxes. The Association files a Form 990, "Return of Organization Exempt from Income Tax". The Form 990 is generally subject to examination for a period of three years after the return is filed.

***Cash and Cash Equivalents***

The Association considers all highly liquid investments with original maturities of twelve months or less when purchased to be cash equivalents. The cash and cash equivalents balance at June 30, 2024 and 2023, consist of the following:

	<u>2024</u>	<u>2023</u>
Money Market Accounts	\$ 1,512,524	\$ 2,351,065
Checking Accounts	878,008	164,658
Cash on Hand	1,311	1,075
	<u>\$ 2,391,843</u>	<u>\$ 2,516,798</u>

***Functional Expense Allocations***

Expenses are allocated based on number of employees engaged in programs activities for salary and wages and relate benefits and taxes. Other items can either be directly allocated to program or general and administrative activities or allocated based on estimates of management.

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Notes to Financial Statements**

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**NOTE 2    FUNCTIONAL EXPENSES**

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Expenses of the organization are reported on a functional basis the year ended June 30, 2024 and 2023, as follows:

	<u>Program</u>	<u>June 30, 2024 General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 796,656	\$ 88,517	\$ 885,173
Employee benefits	87,936	9,771	97,707
Executive board expenses	103,554	11,506	115,060
Taxes - payroll	68,332	7,593	75,925
Printing	2,554	-	2,554
Computer services	22,824	22,825	45,649
Contracted services	76,093	8,455	84,548
Postage	-	2,378	2,378
Attorney fees	42,458	4,718	47,176
Travel	49,249	-	49,249
Telephone	13,513	1,502	15,015
Professional fees	-	57,513	57,513
Photocopier	7,071	786	7,857
Insurance	-	10,199	10,199
Office supplies	22,108	2,457	24,565
Professional Development	30,100	3,345	33,445
Equipment maintenance and rental	1,847	205	2,052
Building Maintenance	-	9,861	9,861
Utilities/occupancy	-	40,398	40,398
Miscellaneous	14,386	1,599	15,985
Conferences and workshops	203,256	-	203,256
Membership	42,810	-	42,810
Alternative funding	648	-	648
	<u>\$ 1,585,395</u>	<u>\$ 283,628</u>	<u>\$ 1,869,023</u>

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Notes to Financial Statements**

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**NOTE 2 FUNCTIONAL EXPENSES (CONTINUED)**

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		<b>June 30, 2023</b>		
	<u>Program</u>	<u>General and</u>	<u>Administrative</u>	<u>Total</u>
Salaries and wages	\$ 637,861	\$ 70,874		\$ 708,735
Employee benefits	63,275	7,031		70,306
Executive board expenses	80,970	8,997		89,967
Taxes - payroll	50,698	5,633		56,331
Printing	370	-		370
Computer services	27,728	27,728		55,456
Contracted services	38,999	4,333		43,332
Postage	-	2,095		2,095
Attorney fees	36,731	4,081		40,812
Employee flex payments	7,137	-		7,137
Travel	43,745	-		43,745
Telephone	13,234	1,470		14,704
Professional fees	-	56,797		56,797
Photocopier	6,743	749		7,492
Insurance	-	9,099		9,099
Office supplies	12,516	1,391		13,907
Equipment maintenance and rental	1,847	205		2,052
Building maintenance	-	6,629		6,629
Utilities/occupancy	-	15,454		15,454
Miscellaneous	5,475	608		6,083
Conferences and workshops	251,830	-		251,830
Membership	35,186	-		35,186
Alternative funding	1,585	-		1,585
	<u>\$ 1,315,930</u>	<u>\$ 223,174</u>		<u>\$ 1,539,104</u>

**NOTE 3 PENSION**

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The Association implemented a Safe Harbor 401k Plan effective January 1, 2008, for its eligible employees. The eligible employees are able to contribute to the plan through salary deferral. Under this plan, the Association will make an elective matching contribution up to 100% of an employee's deferral, not to exceed 7% of the employee's compensation. For the years ending June 30, 2024 and 2023, the Association made total elective and nonelective contributions of \$ 32,374 and \$ 31,270, respectively.

**NOTE 4 CONCENTRATION OF CREDIT RISK**

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The Association has concentrated credit risk by maintaining deposits in a single financial institution that may at times exceed amounts covered by insurance provided through the U.S. Federal Deposit Insurance Corporation (FDIC). The Association has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

**NOTE 5 CREDIT CARD PAYABLE**

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The Association has an outstanding credit card balance of \$ 19,857 and \$ 3,458 with S&T Bank at the years ending 2024 and 2023, respectively. The credit card has a limit of \$ 38,000 and bears interest at 19.24% for any unpaid balances. The balance is due on the 6th of each month and is unsecured.

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Notes to Financial Statements**

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**NOTE 6    SUBSEQUENT EVENTS**

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The Association has evaluated subsequent events through November 26, 2024, the date the financial statements were available to be issued. Management has not identified any events that require recognition or disclosure in the financial statements.

**SUPPLEMENTARY INFORMATION**

**PENNSYLVANIA PRINCIPALS ASSOCIATION**  
**Schedule of Administrative and Office Expenses –**  
**Modified Cash Basis**  
**Years Ended June 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Administrative Expenses</b>		
Salaries and wages	\$ 885,173	\$ 708,735
Pension contributions	32,374	31,270
Benefits	65,333	39,036
Total Administrative Expenses	<u>\$ 982,880</u>	<u>\$ 779,041</u>
<b>Office Expenses</b>		
Executive board expenses	\$ 115,060	\$ 89,967
Taxes - payroll	75,925	56,331
Printing	2,554	370
Computer services	45,649	55,456
Postage	2,378	2,095
Attorney fees	47,176	40,812
Employee flex payments	-	7,137
Professional development	33,445	-
Travel	49,249	43,745
Telephone	15,015	14,704
Professional fees	57,513	56,797
Photocopier	7,857	7,492
Insurance	10,199	9,099
Contracted services	84,548	43,332
Office supplies	24,565	13,907
Equipment maintenance and rental	2,052	2,052
Building maintenance	9,861	6,629
Utilities/occupancy	40,398	15,454
Miscellaneous	15,985	6,083
Total Office Expenses	<u>\$ 639,429</u>	<u>\$ 471,462</u>
Conferences and workshops	\$ 203,256	\$ 251,830
Membership	42,810	35,186
Alternative Funding	648	1,585
	<u>\$ 246,714</u>	<u>\$ 288,601</u>
Total Expenditures	<u>\$ 1,869,023</u>	<u>\$ 1,539,104</u>

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2023**  
Open to Public Inspection

**A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24**

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

**C** Name of organization: **PENNSYLVANIA PRINCIPALS ASSOC**  
 Doing business as:  
 Number and street (or P.O. box if mail is not delivered to street address): **122 VALLEY ROAD** Room/suite:  
 City or town, state or province, country, and ZIP or foreign postal code:  
**ENOLA PA 17025**

**D** Employer identification number: **23-2171104**  
**E** Telephone number: **717-732-4999**  
**G** Gross receipts\$: **1,768,309**

**F** Name and address of principal officer:  
**ERIC ESHBACH**  
**122 VALLEY ROAD**  
**ENOLA PA 17025**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( **6** ) (insert no.)  4947(a)(1) or  527

**J** Website: **WWW.PAPRINCIPALS.ORG** **H(c)** Group exemption number

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **2002** **M** State of legal domicile: **PA**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>25</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>25</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>18</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>40</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>968,616</b>	<b>1,089,825</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>118,852</b>	<b>270,746</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>40,644</b>	<b>74,070</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>296,646</b>	<b>333,668</b>
		<b>1,424,758</b>	<b>1,768,309</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0</b>	<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>842,509</b>	<b>1,058,805</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>696,595</b>	<b>810,218</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,539,104</b>	<b>1,869,023</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-114,346</b>	<b>-100,714</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>2,516,798</b>	<b>2,391,843</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>113,640</b>	<b>89,399</b>
	<b>2,403,158</b>	<b>2,302,444</b>	

**Part II Signature Block**

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

**Sign Here**  
 Signature of officer: **ERIC ESHBACH** Date: \_\_\_\_\_  
 Title: **EXECUTIVE DIRECTOR**  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: **GREGORY P. HALL, CPA** Preparer's signature: **GREGORY P. HALL, CPA** Date: **01/16/25** Check  if self-employed PTIN: **P00156653**  
 Firm's name: **SMITH ELLIOTT KEARNS & COMPANY, LLC** Firm's EIN: **52-0783935**  
 Firm's address: **19 BROOKWOOD AVE, STE 101** Phone no.: **717-243-9104**  
**CARLISLE, PA 17015**

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

Public Inspection Copy

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

DUES RECEIVED AND ACTIVITIES PERFORMED ALLOW THE ASSOCIATION THE PRIVILEGE TO CONTINUE AND ADVANCE THE PROMOTION OF FELLOWSHIP AMONGST ELEMENTRAY AND SECONDARY SCHOOL PRINCIPALS IN PA, AS WELL AS PROVIDING SOLUTIONS TO TODAY'S PROBLEMS FACED BY PRINCIPALS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational reporting requirements for various schedules (A through H).

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

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
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	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		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		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).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.		X

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

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	18		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
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 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?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			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	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official; b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

ERIC ESHBACH
ENOLA

122 VALLEY ROAD

PA 17025

717-732-4999

**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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIC ESHBACH EXECUTIVE DIRECTOR	40.00 0.00			X			161,633	0	21,460	
(2) JONATHAN BAUER NASSP COORDINATOR	1.00 0.00	X					0	0	0	
(3) DR. RICK T. ESCHÉ REGIONAL REP.	1.00 0.00	X					0	0	0	
(4) BRIAN T. FULLER REGIONAL REP.	1.00 0.00	X					0	0	0	
(5) DR. BETH A. HALDEMAN BOARD MEMBER	1.00 0.00	X					0	0	0	
(6) DR. COLLEEN HANNAGAN REGIONAL REP.	1.00 0.00	X					0	0	0	
(7) JOSEPH P. HANNI REGIONAL REP.	1.00 0.00	X					0	0	0	
(8) DR. NICHOLAS INDEGLIO TREASURER	1.00 0.00	X		X			0	0	0	
(9) EDWARD J. ROTH, JR. REGIONAL REP.	1.00 0.00	X					0	0	0	
(10) KAREN KRISCH REGIONAL REP.	1.00 0.00	X					0	0	0	
(11) PIERRE LAROCCO BOARD MEMBER	1.00 0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) DR. MAUREEN LETCHER	1.00									
PRIOR PRESIDENT	0.00	X		X				0	0	
(13) DR. PETER MAYES	1.00									
REGIONAL REP.	0.00	X						0	0	
(14) DR. RENEE MOSSER	1.00									
REGIONAL REP.	0.00	X						0	0	
(15) KRISTIN N. MUSSELMAN	1.00									
REGIONAL REP.	0.00	X						0	0	
(16) DR. JASON T. OLEXA	1.00									
REGIONAL REP.	0.00	X						0	0	
(17) JAMES E. ORICHOSKY	1.00									
PRESIDENT	0.00	X		X				0	0	
(18) DR. MONICA OULY-UHL	1.00									
BOARD MEMBER	0.00	X						0	0	
(19) ROBERT PALAZZO	1.00									
REGIONAL REP.	0.00	X						0	0	
<b>1b Subtotal</b>							<b>161,633</b>		<b>21,460</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>161,633</b>		<b>21,460</b>	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

**Section B. Independent Contractors**

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

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

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

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

Part IX Statement of Functional Expenses

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

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Office expenses, etc., with values such as 185,563, 723,540, 1,869,023.

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	165,733	1	879,319
	2	Savings and temporary cash investments	2,351,065	2	1,512,524
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b	Less: accumulated depreciation	10b	10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,516,798	16	2,391,843	
<b>Liabilities</b>	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue	99,501	19	62,776
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	3,458	24	19,857
	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	10,681	25	6,766
	26	<b>Total liabilities.</b> Add lines 17 through 25	113,640	26	89,399
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	2,403,158	27	2,302,444
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	<b>Total net assets or fund balances</b>	2,403,158	32	2,302,444	
33	<b>Total liabilities and net assets/fund balances</b>	2,516,798	33	2,391,843	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,768,309
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,869,023
3	Revenue less expenses. Subtract line 2 from line 1	3	-100,714
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,403,158
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,302,444

**Part XII Financial Statements and Reporting**

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) DONNA ROSE										
(12) NAESP REPRESENTATIVE	1.00 0.00	X					0	0	0	
(21) MELANIE ROSENBERGER										
(13) REGIONAL REP.	1.00 0.00	X					0	0	0	
(22) DOUGLASS ROWE										
(14) REGIONAL REP.	1.00 0.00	X					0	0	0	
(23) DR. REBECCA L. STANFIELD										
(15) REGIONAL REP.	1.00 0.00	X					0	0	0	
(24) DR. DONALD WAGNER										
(16) REGIONAL REP.	1.00 0.00	X					0	0	0	
(25) VERONICA WILL										
(17) REGINOAL REP.	1.00 0.00	X					0	0	0	
(26) MARK ZIEGLER										
(18) REGIONAL REP.	1.00 0.00	X					0	0	0	
(19)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**Section B. Independent Contractors**

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

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

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

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

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

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

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

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

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

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

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

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

Table with 2 columns: Name of organization (PENNSYLVANIA PRINCIPALS ASSOC) and Employer identification number (23-2171104)

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

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

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

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

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

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals (b) Affiliated group totals

Table with 2 columns: (a) Filing organization's totals, (b) Affiliated group totals. Rows include: 1a Total lobbying expenditures to influence public opinion (grassroots lobbying), 1b Total lobbying expenditures to influence a legislative body (direct lobbying), 1c Total lobbying expenditures (add lines 1a and 1b), 1d Other exempt purpose expenditures, 1e Total exempt purpose expenditures (add lines 1c and 1d), 1f Lobbying nontaxable amount.

Table with 2 columns: If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is:
not over \$500,000, 20% of the amount on line 1e.
over \$500,000 but not over \$1,000,000, \$100,000 plus 15% of the excess over \$500,000.
over \$1,000,000 but not over \$1,500,000, \$175,000 plus 10% of the excess over \$1,000,000.
over \$1,500,000 but not over \$17,000,000, \$225,000 plus 5% of the excess over \$1,500,000.
over \$17,000,000, \$1,000,000.

- g Grassroots nontaxable amount (enter 25% of line 1f)
h Subtract line 1g from line 1a. If zero or less, enter -0-
i Subtract line 1f from line 1c. If zero or less, enter -0-
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? [ ] Yes [ ] No

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) Total. Rows include: 2a Lobbying nontaxable amount, b Lobbying ceiling amount (150% of line 2a, column (e)), c Total lobbying expenditures, d Grassroots nontaxable amount, e Grassroots ceiling amount (150% of line 2d, column (e)), f Grassroots lobbying expenditures

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with columns (a) Yes/No and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation... a Volunteers? b Paid staff or management... c Media advertisements? d Mailings to members... e Publications... f Grants to other organizations... g Direct contact with legislators... h Rallies, demonstrations... i Other activities? j Total. Add lines 1c through 1i? 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

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

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

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

Part IV Supplemental Information

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

Series of horizontal dotted lines for providing supplemental information.

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

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

PENNSYLVANIA PRINCIPALS ASSOC

23-2171104

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1 b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table.
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations?
(ii) Related organizations?
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Table with 2 columns: Yes, No. Rows: 3a(i) Unrelated organizations?, 3a(ii) Related organizations?, 3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

Part VI Land, Buildings, and Equipment

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

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

Part VII Investments - Other Securities

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other (A-H), and Total.

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows include (1) through (9) and Total.

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) through (9) and Total.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include (1) Federal income taxes, (2) EMPLOYEE WITHHOLDINGS, (3) through (9), and Total.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII [X]

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 1,768,309.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 1,869,023.

Part XIII Supplemental Information

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

PART X - FIN 48 FOOTNOTE

THE ASSOCIATION IS RECOGNIZED AS A TAX-EXEMPT ORGANIZATION UNDER INTERNAL REVENUE CODE SECTION 501(C)(6) AND, THEREFORE, IS GENERALLY NOT SUBJECT TO FEDERAL INCOME TAXES. IN ADDITION, THEY WERE ORGANIZED UNDER THE PENNSYLVANIA NONPROFIT CORPORATION LAW AND ARE EXEMPT FROM STATE INCOME TAXES. THE ASSOCIATION FILES A FORM 990, "RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX". THE FORM 990 IS GENERALLY SUBJECT TO EXAMINATION FOR A PERIOD OF THREE YEARS AFTER THE RETURN IS FILED.

**Part XIII** Supplemental Information *(continued)*

Public Inspection Copy

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

PENNSYLVANIA PRINCIPALS ASSOC

Employer identification number

23-2171104

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- First-class or charter travel, Travel for companions, Tax indemnification and gross-up payments, Discretionary spending account, Housing allowance or residence for personal use, Payments for business use of personal residence, Health or social club dues or initiation fees, Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- Receive a severance payment or change-of-control payment?, Participate in or receive payment from a supplemental nonqualified retirement plan?, Participate in or receive payment from an equity-based compensation arrangement?

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- The organization?, Any related organization? If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- The organization?, Any related organization? If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Table with 3 columns: Question ID, Yes, No. Rows 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
ERIC ESHBACH	(i)	161,633	0	0	11,314	10,146	183,093	0
1 EXECUTIVE DIRECTOR	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

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**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Employer identification number

PENNSYLVANIA PRINCIPALS ASSOC

23-2171104

**FORM 990 - ORGANIZATION'S MISSION**

DUES RECEIVED AND ACTIVITIES PERFORMED ALLOW THE ASSOCIATION THE PRIVILIGE  
TO CONTINUE AND ADVANCE THE PROMOTION OF FELLOWSHIP AMONGST ELEMENTRAY AND  
SECONDARY SCHOOL PRINCIPALS IN PA, AS WELL AS PROVIDING SOLUTIONS TO  
TODAY'S PROBLEMS FACED BY PRINCIPALS.

**FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS**

**MEMBERS**

**FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS**

**MEMBERS**

**FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS**

**MEMBERS**

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

NO REVIEW WAS OR WILL BE CONDUCTED.

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

REQUIREMENT IN PLACE TO COMPLETE ANNUAL ETHICS FORM.

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION**

COPIES OF FORM 990 ARE MAINTAINED AT THE ASSOCIATION'S ADMINISTRATIVE  
OFFICES.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

PENNSYLVANIA PRINCIPALS ASSOC

Employer identification number

23-2171104

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PA EDUCATIONAL LEADERSHIP FOUNDATIO 122 VALLEY ROAD 31-1573461 ENOLA PA 17025	FOUNDATION	PA	501C		9		X
(2)							
(3)							
(4)							
(5)							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(1) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

**Part VII**

**Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

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