

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, **and ending** , 20

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

C Name of organization JOINT COMMISSION RESOURCES, INC.
 Doing business as JOINT COMMISSION INTERNATIONAL
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
ONE RENAISSANCE BOULEVARD, SUITE 401
 City or town, state or province, country, and ZIP or foreign postal code
OAKBROOK TERRACE, IL 60181

D Employer identification number
36-3521721

E Telephone number
(630) 268-7400

G Gross receipts \$ 64,807,516

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.
H(c) Group exemption number

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

J Website: WWW.JCRINC.COM

K Form of organization: Corporation Trust Association Other

L Year of formation: 1986

M State of legal domicile: IL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE MISSION IS TO CONTINUOUSLY IMPROVE THE SAFETY & QUALITY OF HEALTH CARE IN THE U.S. AND IN THE INTERNATIONAL COMMUNITY THROUGH THE PROVISION OF EDUCATION, PUBLICATIONS, CONSULTATIVE TECHNICAL ASSISTANCE AND EVALUATION SERVICES.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	13
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	283
	6	Total number of volunteers (estimate if necessary)	6	11
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,422,103	58,412,888
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,002,038	1,072,474
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,583,645	3,391,225
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	62,007,786	62,876,587
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	30,718,327	32,921,236
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,871,774	26,622,924
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	60,590,101	59,544,160
19	Revenue less expenses. Subtract line 18 from line 12	1,417,685	3,332,427	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	56,245,506	59,664,867
	22	Net assets or fund balances. Subtract line 21 from line 20	24,804,386	29,618,753
			31,441,120	30,046,114

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: LISA STEININGER, CHIEF FINANCIAL OFFICER
 Date: _____
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: MALLORY FAIRLESS
 Preparer's signature: MALLORY FAIRLESS
 Date: 09/27/2024
 Check if self-employed
 PTIN: P01321579
 Firm's name: CROWE LLP
 Firm's EIN: 35-0921680
 Firm's address: 225 WEST WACKER DRIVE, SUITE 2600, CHICAGO, IL 60606-1224
 Phone no.: (312) 899-7000

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: JOINT COMMISSION RESOURCES, INC.'S MISSION IS TO CONTINUOUSLY IMPROVE THE SAFETY AND QUALITY OF HEALTH CARE IN THE UNITED STATES AND IN THE INTERNATIONAL COMMUNITY THROUGH THE PROVISION OF EDUCATION, PUBLICATIONS, CONSULTATION, AND EVALUATION SERVICES. JCR'S VISION IS THAT ALL PEOPLE ALWAYS EXPERIENCE THE SAFEST, HIGHEST QUALITY, BEST VALUE HEALTH CARE ACROSS ALL SETTINGS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] Yes [] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] Yes [] No If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 17,410,696 including grants of \$) (Revenue \$ 21,605,863) JCR, THE OFFICIAL PUBLISHER FOR THE JOINT COMMISSION, PUBLISHES ACCREDITATION STANDARDS MANUALS, BOOKS, AND PERIODICALS ON STANDARDS COMPLIANCE, PATIENT SAFETY, PERFORMANCE IMPROVEMENT, INFECTION CONTROL, MEDICATION MANAGEMENT, AND OTHER ISSUES RELATED TO HEALTHCARE QUALITY. JCR ALSO OFFERS ELECTRONIC ACCREDITATION AND CERTIFICATION MANUALS AND OTHER ELECTRONIC PRODUCTS TO HELP HEALTHCARE ORGANIZATIONS ASSESS AND MANAGE THEIR COMPLIANCE WITH JOINT COMMISSION STANDARDS AND SUPPORT ORGANIZATIONS' EFFORTS TO IMPROVE THE QUALITY AND SAFETY OF HEALTHCARE DELIVERY. (SEE SCHEDULE O, PART III, LINE 1, FOR FURTHER DESCRIPTION)

4b (Code:) (Expenses \$ 15,256,321 including grants of \$) (Revenue \$ 8,815,455) JCR SUPPORTS ITS MISSION THROUGH ITS CONSULTATIVE TECHNICAL ASSISTANCE SERVICES TO HEALTHCARE ORGANIZATIONS ON TOPICS SUCH AS QUALITY OF CARE, PATIENT SAFETY, PERFORMANCE IMPROVEMENT, INFECTION PREVENTION AND CONTROL, MEDICATION SAFETY, ENVIRONMENT OF CARE, HEALTH-RELATED SYSTEMS EVALUATION, ACCREDITATION PREPARATION ASSISTANCE, AND, FOR INTERNATIONAL GOVERNMENTS, NATIONAL ACCREDITATION SYSTEM AND QUALITY IMPROVEMENT STRATEGY DEVELOPMENT. INTERNATIONALLY, JOINT COMMISSION INTERNATIONAL (JCI) PROVIDES THESE SERVICES TO HEALTHCARE ORGANIZATIONS, MINISTRIES OF HEALTH, AND OTHER THIRD PARTY STAKEHOLDERS. (SEE SCHEDULE O, PART III, LINE 1, FOR FURTHER DESCRIPTION)

4c (Code:) (Expenses \$ 13,967,455 including grants of \$) (Revenue \$ 16,756,324) JOINT COMMISSION INTERNATIONAL (JCI), A DIVISION OF JCR, PROVIDES INTERNATIONAL STANDARDS AND ACCREDITATION AND CERTIFICATION PROGRAMS FOR INTERNATIONAL HEALTHCARE ORGANIZATIONS. JCI STANDARDS AND EVALUATION METHODS ARE DESIGNED TO PROVIDE QUANTIFIABLE BENCHMARKS FOR PATIENT CARE QUALITY AND IMPROVEMENT, TO STIMULATE AND SUPPORT SUSTAINED PERFORMANCE IMPROVEMENT, AND TO PROVIDE A FRAMEWORK FOR RISK REDUCTION FOR INTERNATIONAL HEALTHCARE ORGANIZATIONS. JCI OFFERS ACCREDITATION PROGRAMS FOR HOSPITALS, ACADEMIC MEDICAL CENTERS, HOSPITAL AND HEALTH CARE SYSTEMS, CLINICAL LABORATORIES, AMBULATORY CARE, LONG TERM CARE, HOME CARE, PRIMARY CARE, AND MEDICAL TRANSPORT ORGANIZATIONS. JCI ALSO PROVIDES DISEASE-SPECIFIC AND CLINICAL CARE PROGRAM CERTIFICATION. (SEE SCHEDULE O, PART III, LINE 1, FOR FURTHER DESCRIPTION)

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,433,585 including grants of \$ 0) (Revenue \$ 14,626,471)

4e Total program service expenses 53,068,057

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
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 Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
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? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	✓	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	✓	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	✓	

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?	✓	

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	283		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			✓
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓	
b	If "Yes," enter the name of the foreign country <u>CH, SA, SN</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓
17	Section 501(c)(21) organizations. Did the trust, or 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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 13		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 11		
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?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?	<input checked="" type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<input checked="" type="checkbox"/>	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b	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	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<input checked="" type="checkbox"/>	
12c		<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<input checked="" type="checkbox"/>	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<input checked="" type="checkbox"/>	
16b		<input checked="" type="checkbox"/>	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA, IL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
ROBERT NYLEN, ONE RENAISSANCE BOULEVARD, STE 401, OAKBROOK TERRACE, IL 60181, (630) 792-5682

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 the 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) JONATHAN B. PERLIN, MD, PHD, MSHA, MACP, FACMI PRESIDENT & CEO (SINCE APRIL)	2.0 38.0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(2) JEAN COURTNEY, CPA EVP & CHIEF OPERATING OFFICER	38.0 2.0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(3) LISA DIEHL VANDECAVEYE, JD, HRM, FACHE SECRETARY & GENERAL COUNSEL	16.0 24.0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(4) JOEL ROOS VP INTL ACCRED, QUALITY IMPROVEMENT & PATIENT SAFETY	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(5) YING QU VP EPRODUCTS & PER	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(6) KRISTINE SLEPICKA ED-US & CSR CONSULTING SRVCS	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(7) KATHRYN K. LEONHARDT SPECIALIST PRINCIPAL CONSULTANT MD	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(8) KATHY J. EICHNER GENERALIST PRINCIPAL CONSULTANT	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(9) ROSANNE FARRELL GENERALIST PRINCIPAL CONSULTANT	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(10) JEANNELL MANSUR SPECIALIST PRINCIPAL CONSULTANT	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(11) FRANCINE WESTERGAARD GENERALIST PRINCIPAL CONSULTANT	40.0 0.0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(12) PAIGE RODGERS, CPA TREASURER & CHIEF FINANCIAL OFFICER (THROUGH MAY)	5.0 35.0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(13) CARLOS A. PELLEGRINI, MD, FACS DIRECTOR	1.0 2.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(14) ERIC W. FORD, PHD, MPH DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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			
(15) J. WILLIAM B. MORROW, JD, MBA DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>								
(16) JOSEPH J. PARKS, MD DIRECTOR	1.0 1.0	<input checked="" type="checkbox"/>								
(17) JILL HOGGARD GREEN, PHD, RN VICE CHAIR	2.0 2.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>						
(18) PAUL M. WHITE CHAIR	2.0 0.0	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>						
(19) ABDULELAH M. ALHAWSAWI, MD, FRCS, DABS DIRECTOR	3.0 0.0	<input checked="" type="checkbox"/>								
(20) CHARLES O. BRACKEN, BS, MBA DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>								
(21) LAURA S. KAISER, BS, MBA, MHA, FACHE DIRECTOR	1.0 0.0	<input checked="" type="checkbox"/>								
(22) MARY KAY PLANTES, PHD DIRECTOR	2.0 0.0	<input checked="" type="checkbox"/>								
(23) MICHAEL SUK, MD, JD, MPH, MBA, FACS DIRECTOR	1.0 2.0	<input checked="" type="checkbox"/>								
(24) SANGITA REDDY DIRECTOR	2.0 0.0	<input checked="" type="checkbox"/>								
(25)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 93

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

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
JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS, ONE RENAISSANCE BLVD, OAKBROOK TERRACE, IL 60181	SHARED SERVICES FEE	7,978,229
COGNIZANT TECHNOLOGY SOLUTIONS, US CONSULTING, 24721 NETWORK PLACE, CHICAGO, IL 60673	SOFTWARE DEVELOPMENT & CONSULTING	2,124,078
TEKSYSTEMS, INC., P. O. 198568, ATLANTA, GA 30384-8568	SOFTWARE DEVELOPMENT & CONSULTING	1,464,758
JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS, ONE RENAISSANCE BLVD, OAKBROOK TERRACE, IL 60181	ROYALTIES	1,354,123
VELOCITY GLOBAL, LLC, 3827 LAFAYETTE ST, SUITE 107, DENVER, CO 80205	RECRUITMENT & PAYROLL SERVICES	530,454
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	20	

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f			0			
	Program Service Revenue	2a	MULTIMEDIA SALES	Business Code 511199	18,214,638	18,214,638		
b		SURVEY FEES	541990	16,756,324	16,756,324			
c		CONSULTATIVE TECHNICAL ASSISTANCE	541990	8,815,455	8,815,455			
d		EDUCATIONAL PROGRAMS	541990	6,589,981	6,589,981			
e		CONTINUOUS SERVICE READINESS	541990	5,750,467	5,750,467			
f		All other program service revenue . . .	541990	2,286,023	2,286,023	0	0	
g		Total. Add lines 2a-2f			58,412,888			
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		715,600			715,600
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	c	Rental income or (loss)	0	0				
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a	1,686,365				
			7b	1,329,491				
	c	Gain or (loss)	356,874	0				
	d	Net gain or (loss)			356,874		356,874	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events							
9a	Gross income from gaming activities. See Part IV, line 19	9a						
		9b						
c	Net income or (loss) from gaming activities							
10a	Gross sales of inventory, less returns and allowances	10a	3,992,663					
		b	Less: cost of goods sold	10b	601,438			
		c	Net income or (loss) from sales of inventory		3,391,225	3,391,225		
Miscellaneous Revenue	11a	_____	Business Code					
	b	_____						
	c	_____						
	d	All other revenue			0	0	0	
	e	Total. Add lines 11a-11d			0			
12	Total revenue. See instructions			62,876,587	61,804,113	0	1,072,474	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,603,655	2,603,655		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,884,525	23,202,918	1,681,607	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	206,767	123,329	83,438	
9 Other employee benefits	3,353,882	3,118,139	235,743	
10 Payroll taxes	1,872,407	1,744,087	128,320	
11 Fees for services (nonemployees):				
a Management				
b Legal	222,737	205,441	17,296	
c Accounting	758,277	622,289	135,988	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	53,386		53,386	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	15,932,699	13,454,807	2,477,892	0
12 Advertising and promotion	656,972	612,639	44,333	
13 Office expenses	482,580	409,402	73,178	
14 Information technology	1,712,477	633,212	1,079,265	
15 Royalties	2,095,427	2,095,427		
16 Occupancy	127,911	127,911		
17 Travel	2,316,785	2,206,736	110,049	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	656,282	462,606	193,676	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	552,704	466,069	86,635	
23 Insurance	66,971	66,971		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>OTHER MISCELLANEOUS FEES (INCLUDING BAD DEBT)</u>	626,013	621,663	4,350	
b <u>EQUIPMENT RENTALS & MAINTENANCE</u>	295,153	290,756	4,397	
c <u>RECRUITMENT COSTS</u>	66,550		66,550	
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	59,544,160	53,068,057	6,476,103	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	10,648,558	2	8,918,313
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	14,072,674	4	15,686,630
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	320,651	8	298,610
	9 Prepaid expenses and deferred charges	1,985,253	9	2,212,207
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,832,994		
	b Less: accumulated depreciation	10b 6,013,645	920,875	10c 819,349
	11 Investments—publicly traded securities	24,034,006	11	27,153,446
	12 Investments—other securities. See Part IV, line 11	4,263,489	12	4,576,312
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	56,245,506	16	59,664,867	
Liabilities	17 Accounts payable and accrued expenses	4,895,211	17	5,281,266
	18 Grants payable		18	
	19 Deferred revenue	11,424,521	19	12,571,072
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	8,484,654	25	11,766,415
	26 Total liabilities. Add lines 17 through 25	24,804,386	26	29,618,753
Net Assets or Fund Balances	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	31,441,120	27	30,046,114
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	31,441,120	32	30,046,114
33 Total liabilities and net assets/fund balances	56,245,506	33	59,664,867	

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	62,876,587
2	Total expenses (must equal Part IX, column (A), line 25)	2	59,544,160
3	Revenue less expenses. Subtract line 2 from line 1	3	3,332,427
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	31,441,120
5	Net unrealized gains (losses) on investments	5	2,222,926
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	(6,950,359)
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	30,046,114

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 type="checkbox"/> Cash <input checked="" 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		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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 JOINT COMMISSION RESOURCES, INC.	Employer identification number 36-3521721
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0	0	0	0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	64,711,356	42,812,076	54,810,437	61,646,931	62,405,551	286,386,351
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	64,711,356	42,812,076	54,810,437	61,646,931	62,405,551	286,386,351
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	978,374	1,939,795	2,636,176	3,283,139	3,825,698	12,663,182
c Add lines 7a and 7b	978,374	1,939,795	2,636,176	3,283,139	3,825,698	12,663,182
8 Public support. (Subtract line 7c from line 6.)						273,723,169

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	64,711,356	42,812,076	54,810,437	61,646,931	62,405,551	286,386,351
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	580,120	426,230	402,996	560,060	715,600	2,685,006
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0		0
c Add lines 10a and 10b	580,120	426,230	402,996	560,060	715,600	2,685,006
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	65,291,476	43,238,306	55,213,433	62,206,991	63,121,151	289,071,357
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	94.69 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	95.60 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	1.00 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	1.00 %
19a 33 1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support tests—2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 . . .			
b Excess from 2020 . . .			
c Excess from 2021 . . .			
d Excess from 2022 . . .			
e Excess from 2023 . . .			

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization: JOINT COMMISSION RESOURCES, INC. Employer identification number: 36-3521721

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-6 detailing donor advised funds and organizational policies.

Part II Conservation Easements

Form for Conservation Easements with multiple rows (1-9) detailing easement purposes, acreage, and monitoring expenses.

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

Form for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets with rows 1a-2 detailing asset reporting.

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? **Yes** **No**

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? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f 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 _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations? **Yes** **No**
- (ii)** Related organizations? **Yes** **No**

	Yes	No
3a(i)		
3a(ii)		
3b		

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.

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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		6,832,994	6,013,645	819,349
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				819,349

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.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) COMMON AND COLLECTIVE FUNDS-SMALL-CAP VALUE FUND	1,265,691	END OF YEAR MARKET VALUE
(B) COMMON AND COLLECTIVE FUNDS - MEASURED AT NAV	3,269,612	END OF YEAR MARKET VALUE
(C) COMMON AND COLLECTIVE FUNDS-HEDGE FUND	41,009	END OF YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	4,576,312	

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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CURRENT PORTION OF ACCRUED PENSION	2,604,563
(3) DUE TO PARENT COMPANY - THE JOINT COMMISSION EIN 36-2229255	9,161,852
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	11,766,415

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

Part XIII

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.

Return Reference - Identifier	Explanation	
SCHEDULE D, PART XI, LINE 2(D) - OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	COST OF GOODS SOLD INVENTORY	601,438
	CHANGE IN FOREIGN CURRENCY REVALUATION	16,503
	CHANGE IN UNRECOGNIZED NET DEFINED BENEFIT PLAN COSTS NOT YET RECOGNIZED IN NET PERIODIC BENEFIT COST	142,889
SCHEDULE D, PART XII, LINE 2(D) - OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	(a) Description	(b) Amount
	COST OF GOODS SOLD INVENTORY	601,438
	CHANGE IN NET PERIODIC PENSION COSTS OTHER	160,832
	TRANSFER OF UNDESIGNATED NET ASSETS TO PARENT CO - JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS EIN 36-2229255	6,948,919

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.

Return Reference - Identifier	Explanation
<p>SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE</p>	<p>THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE JOINT COMMISSION AND ITS AFFILIATES ARE EXEMPT FROM FEDERAL INCOME TAXATION UNDER SECTION 501(A) AS ORGANIZATIONS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). THE JOINT COMMISSION AND ITS AFFILIATES ARE SUBJECT TO INCOME TAXES ON INCOME DETERMINED TO BE UNRELATED BUSINESS TAXABLE INCOME (UBTI), WHICH IS TAXED AT THE CORPORATE INCOME TAX RATE.</p> <p>JOINT COMMISSION RESOURCES CONTINUES TO EVALUATE ITS TAX POSITIONS PURSUANT TO THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) SUBTOPIC 740 10, INCOME TAXES - OVERALL. AS OF DECEMBER 31, 2023 AND 2022, JOINT COMMISSION RESOURCES BELIEVES IT HAS TAKEN NO SIGNIFICANT UNCERTAIN TAX POSITIONS.</p> <p>JCI ACCREDITATION (BEIJING) CO., LTD AND JCR SINGAPORE BRANCH ARE SUBJECT TO CHINA AND SINGAPORE TAXES ON ITS OPERATIONS. AS OF DECEMBER 31, 2023 AND 2022, \$59,300 AND \$72,690 TAXES HAVE BEEN REPORTED IN OTHER ACCRUED EXPENSES IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION, RESPECTIVELY.</p> <p>ALSO, JCR'S JOINT COMMISSION ARABIA MANAGEMENT COMPANY IS SUBJECT TO SAUDI ARABIA CORPORATE INCOME TAXES ON ITS OPERATIONS. AS OF DECEMBER 31, 2023 AND 2022, \$223,304 AND \$0 TAXES HAVE BEEN REPORTED IN ACCOUNTS PAYABLE IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION, RESPECTIVELY.</p> <p>JCR ACTIVELY ANALYZES ITS INCOME TAX EXPOSURE IN FOREIGN JURISDICTIONS AND EVALUATES THE POTENTIAL EFFECT THAT STATUS CHANGES WILL HAVE ON ITS FINANCIAL AND BUSINESS OPERATIONS. AS OF DECEMBER 31, 2023 AND 2022, JCR DOES NOT BELIEVE THAT SUCH FUTURE CHANGES WOULD HAVE A MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS.</p> <p>JCR HAVE BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER IRC SECTION 509(A) AND MAY RECEIVE DEDUCTIBLE CONTRIBUTIONS UNDER SECTION 170(C). JCR IS AN ORGANIZATIONS THAT NORMALLY RECEIVES MORE THAN 33 1/3% OF THEIR SUPPORT FROM CONTRIBUTIONS, MEMBERSHIP FEES, AND GROSS RECEIPTS FROM ACTIVITIES RELATED TO ITS EXEMPT FUNCTIONS AND NO MORE THAN 33 1/3% OF ITS SUPPORT FROM GROSS INVESTMENT INCOME AND UNRELATED BUSINESS TAXABLE INCOME UNDER IRC SECTION 509(A)(2).</p>

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

JOINT COMMISSION RESOURCES, INC.

Employer identification number

36-3521721

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EUROPE (INCLUDING ICELAND AND GREENLAND)	0	64	PROGRAM SERVICES, CONFERENCE TRAVEL	(SEE STATEMENT)	999,842
(2) MIDDLE EAST AND NORTH AFRICA	1	83	PROGRAM SERVICES	(SEE STATEMENT)	4,262,678
(3) EAST ASIA AND THE PACIFIC	2	46	PROGRAM SERVICES, CONFERENCE TRAVEL	(SEE STATEMENT)	3,655,411
(4) NORTH AMERICA (CANADA & MEXICO ONLY)	0	8	PROGRAM SERVICES	(SEE STATEMENT)	152,137
(5) SOUTH AMERICA	0	19	PROGRAM SERVICES	(SEE STATEMENT)	524,400
(6) SOUTH ASIA	0	26	PROGRAM SERVICES	(SEE STATEMENT)	395,799
(7) CENTRAL AMERICA AND THE CARIBBEAN	0	13	PROGRAM SERVICES	(SEE STATEMENT)	137,929
(8) SUB-SAHARAN AFRICA	0	6	PROGRAM SERVICES	(SEE STATEMENT)	32,594
(9) RUSSIA AND NEIGHBORING STATES	0	9	PROGRAM SERVICES	(SEE STATEMENT)	87,121
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	3	274			10,247,911
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	3	274			10,247,911

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* **Yes** **No**

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* **Yes** **No**

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* **Yes** **No**

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* **Yes** **No**

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* **Yes** **No**

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* **Yes** **No**

Part V

Supplemental Information. Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE F, PART I, LINE 3 - METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORG'S FINANCIAL STATEMENTS	CENTRAL AMERICA AND THE CARIBBEAN -ACCRUAL EAST ASIA AND THE PACIFIC -ACCRUAL EUROPE (INCLUDING ICELAND AND GREENLAND) -ACCRUAL MIDDLE EAST AND NORTH AFRICA -ACCRUAL NORTH AMERICA (CANADA & MEXICO ONLY) -ACCRUAL RUSSIA AND NEIGHBORING STATES -ACCRUAL SOUTH AMERICA -ACCRUAL SOUTH ASIA -ACCRUAL SUB-SAHARAN AFRICA -ACCRUAL
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: EUROPE (INCLUDING ICELAND AND GREENLAND) ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: MIDDLE EAST AND NORTH AFRICA ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE AND INTERNATIONAL STANDARDS AND ACCREDITATION ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS. AS WELL AS THE ENTITY SENT AGENTS TO ATTEND CONFERENCES AND TRAINING INTERNATIONALLY.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: EAST ASIA AND THE PACIFIC ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS. AS WELL AS THE ENTITY SENT AGENTS TO ATTEND TRAINING CLASSES INTERNATIONALLY.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: NORTH AMERICA (CANADA & MEXICO ONLY) ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF INTERNATIONAL STANDARDS AND ACCREDITATION AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: SOUTH AMERICA ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS. AS WELL THE ENTITY SENT AGENTS TO ATTEND CONFERENCES INTERNATIONALLY.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: SOUTH ASIA ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS. AS WELL THE ENTITY SENT AGENTS TO ATTEND CONFERENCES INTERNATIONALLY.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: CENTRAL AMERICA AND THE CARIBBEAN ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS. AS WELL THE ENTITY SENT AGENTS TO ATTEND CONFERENCES INTERNATIONALLY.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: SUB-SAHARAN AFRICA ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS.
SCHEDULE F, PART I, LINE 3(E) - IF ACTIVITY LISTED IN (D) IS A PROGRAM SERVICE, DESCRIBE SPECIFIC TYPE OF SERVICE(S) IN THE REGION	REGION: RUSSIA AND NEIGHBORING STATES ENTITY SENT AGENTS TO PROVIDE &/OR MANAGE THE PROGRAM SERVICES OF CONSULTATIVE TECHNICAL ASSISTANCE, INTERNATIONAL STANDARDS AND ACCREDITATION, AND EDUCATIONAL PROGRAMS ON STANDARDS COMPLIANCE, PATIENT SAFETY AND PERFORMANCE IMPROVEMENT OFFERED TO INTERNATIONAL HEALTHCARE ORGANIZATIONS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

JOINT COMMISSION RESOURCES, INC.

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

Employer identification number

36-3521721

Part I Questions Regarding Compensation

	Yes	No
<p>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.</p> <p><input checked="" type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input checked="" type="checkbox"/> Personal services (such as maid, chauffeur, chef)</p>		
<p>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</p>	1b ✓	
<p>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?</p>	2 ✓	
<p>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.</p> <p><input type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Approval by the board or compensation committee</p>		
<p>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:</p>		
<p>a Receive a severance payment or change-of-control payment?</p>	4a ✓	
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>	4b ✓	
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	✓
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>		
<p>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:</p>		
<p>a The organization?</p>	5a	✓
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	5b	✓
<p>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:</p>		
<p>a The organization?</p>	6a	✓
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	6b	✓
<p>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</p>	7	✓
<p>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</p>	8	✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	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				
1 JONATHAN B. PERLIN, MD, PHD, MSHA, MACP, FACMI PRESIDENT & CEO (SINCE APRIL)	(i)							
	(ii)							
2 JEAN COURTNEY, CPA EVP & CHIEF OPERATING OFFICER	(i)							
	(ii)							
3 LISA DIEHL VANDECAVEYE, JD, HRM, FACHE SECRETARY & GENERAL COUNSEL	(i)							
	(ii)							
4 JOEL ROOS VP INTL ACCRED, QUALITY IMPROVEMENT & PATIENT SAFETY	(i)							
	(ii)							
5 YING QU VP EPRODUCTS & PER	(i)							
	(ii)							
6 KRISTINE SLEPICKA ED-US & CSR CONSULTING SRVCS	(i)							
	(ii)							
7 KATHRYN K. LEONHARDT SPECIALIST PRINCIPAL CONSULTANT MD	(i)							
	(ii)							
8 KATHY J. EICHNER GENERALIST PRINCIPAL CONSULTANT	(i)							
	(ii)							
9 ROSANNE FARRELL GENERALIST PRINCIPAL CONSULTANT	(i)							
	(ii)							
10 JEANNELL MANSUR SPECIALIST PRINCIPAL CONSULTANT	(i)							
	(ii)							
11 FRANCINE WESTERGAARD GENERALIST PRINCIPAL CONSULTANT	(i)							
	(ii)							
12 PAIGE RODGERS, CPA TREASURER & CHIEF FINANCIAL OFFICER (THROUGH MAY)	(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.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - FIRST-CLASS OR CHARTER TRAVEL	<p>JOINT COMMISSION RESOURCE'S TRAVEL POLICY PERMITS REIMBURSEMENT FOR THE PURCHASE OF UPGRADES FOR FIRST-CLASS AIR TRAVEL.</p> <p>FIRST CLASS AIR TRAVEL BENEFITS ARE NOT TREATED AS TAXABLE COMPENSATION TO THE INTERESTED PERSON.</p>
SCHEDULE J, PART I, LINE 1A - PERSONAL SERVICES	<p>ONE OFFICER UTILIZED AN ALLOWANCE FOR TAX PREPARATION SERVICES.</p> <p>NOT ALL OFFICERS ELIGIBLE FOR THESE SERVICES UTILIZE THEM.</p> <p>THESE SERVICES ARE TREATED AS TAXABLE COMPENSATION AND REPORTED ON SCHEDULE J, PART II COLUMN (B)(III), OTHER REPORTABLE COMPENSATION.</p>
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	<p>JOINT COMMISSION RESOURCES MADE PAYMENTS PURSUANT TO AN AGREEMENT IN CONNECTION WITH STAFF SEPARATIONS. THESE PAYMENTS WERE TREATED AS TAXABLE COMPENSATION AND REPORTED ON SCHEDULE J, PART II COLUMN (B)(III), OTHER REPORTABLE COMPENSATION.</p>
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	<p>ALL OFFICERS ARE ALLOWED TO PARTICIPATE IN A NONQUALIFIED SUPPLEMENTAL DEFINED BENEFIT RETIREMENT PLAN, BUT SOME CHOSE NOT TO PARTICIPATE AND RECEIVE LUMP SUM INSTEAD. THE INCREASES OR DECREASES IN THE VALUE OF THE PLAN DURING THE YEAR ARE REFLECTED IN COLUMN C DEFERRED COMPENSATION ON SCHEDULE J.</p> <p>IN THE EVENT THAT A PARTICIPANT TERMINATES EMPLOYMENT BEFORE BECOMING VESTED IN THE PLAN, THE DECREASES WILL BE REPORTED IN COLUMN C DEFERRED COMPENSATION ON SCHEDULE J.</p>

**SCHEDULE O
(Form 990)**

Department of Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

- ▶ Attach to Form 990 or 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the Organization
JOINT COMMISSION RESOURCES, INC.

Employer Identification Number
36-3521721

Return Reference - Identifier	Explanation
<p>FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION</p>	<p>(CONTINUATION FROM FORM 990 PART III, LINE 1)</p> <p>JOINT COMMISSION RESOURCES (JCR), A WHOLLY CONTROLLED, NOT-FOR-PROFIT AFFILIATE OF THE JOINT COMMISSION, IS A GLOBAL, KNOWLEDGE-BASED ORGANIZATION THAT DISSEMINATES INFORMATION REGARDING ACCREDITATION, STANDARDS DEVELOPMENT AND COMPLIANCE, GOOD PRACTICES, AND PATIENT SAFETY AND PERFORMANCE IMPROVEMENT.</p> <p>JOINT COMMISSION INTERNATIONAL (JCI), A DIVISION OF JCR, HAS EXTENSIVE EXPERIENCE WORKING WITH PUBLIC AND PRIVATE HEALTHCARE ORGANIZATIONS, MINISTRIES OF HEALTH, AND LOCAL GOVERNMENTS IN MORE THAN 80 COUNTRIES. JCI PROVIDES ACCREDITATION BASED ON INTERNATIONAL STANDARDS, AS WELL AS THIRD-PARTY REVIEW AND EVALUATION SERVICES. JCI'S MISSION STATEMENT IS TO CONTINUOUSLY IMPROVE THE SAFETY AND QUALITY OF CARE IN THE INTERNATIONAL COMMUNITY THROUGH THE PROVISION OF EDUCATION AND ADVISORY SERVICES AND INTERNATIONAL ACCREDITATION AND CERTIFICATION.</p> <p>EXAMPLES OF PROJECTS IN SUPPORT OF JCR'S MISSION</p> <p>JCR'S MISSION AIMS TO HELP ALL HEALTHCARE PROVIDERS NO MATTER WHERE THEY ARE ON THEIR JOURNEY IN PROVIDING SAFE PATIENT CARE. THE PATIENT-CENTERED MEDICAL HOME (PCMH) PCMH HEALTH EQUITY TECHNICAL ASSISTANCE SYMPOSIUM (PHETAS) IS AN INITIATIVE BY JOINT COMMISSION RESOURCES FOR THE HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA), OPERATING UNDER THE DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS). THIS TWO-DAY VIRTUAL EVENT IS FREELY ACCESSIBLE TO ALL HEALTHCARE FACILITIES, WITH A FOCUS ON EDUCATION, HEALTH EQUITY, ENVIRONMENTAL DISASTER, WORKFORCE WELLBEING, MATERNAL AND CHILD HEALTH, AND HEALTH MANAGEMENT. WITH THREE TRACKS OVER TWO DAYS, IT AIMS TO PROVIDE VALUABLE INSIGHTS AND RESOURCES. OVER THE PAST TWO YEARS, PHETAS HAS SEEN APPROXIMATELY 2,000 REGISTRATIONS PER YEAR. CONTINUING EDUCATION (CE) CREDITS ARE ALSO FREELY AVAILABLE TO ALL IN ATTENDANCE AS WELL AS THOSE ACCESSING THE RECORDINGS, ENSURING WIDESPREAD ACCESS TO VALUABLE INFORMATION AND DISCUSSIONS.</p> <p>JOINT COMMISSION RESOURCES HOSTS SIX FREE TECHNICAL ASSISTANCE WEBINAR PER YEAR FOR PATIENT-CENTERED MEDICAL HOME HEALTHCARE FACILITIES AND ALL OF THEIR STAFF. THESE WEBINARS COVER SUCH RELEVANT TOPICS AS: THE IMPACT OF WORK-LIFE BALANCE, OVERVIEW OF PCMH CERTIFICATION OPTION, PARTNERING WITH THE JOINT COMMISSION FOR BETTER CARE, HEALTH CARE EQUITY: BEST PRACTICES AND RESOURCES, AND TOP PHYSICAL ENVIRONMENT COMPLIANCE ISSUES. EACH ONE-HOUR WEBINAR PROVIDES CONTINUING EDUCATION CREDIT AND REMAIN AVAILABLE ON DEMAND, ENSURING WIDESPREAD ACCESS TO VALUABLE INFORMATION AND DISCUSSIONS.</p> <p>JCR OFFERS FREE RESOURCES ON QUALITY AND PATIENT SAFETY TO CUSTOMERS AND THE PUBLIC. THESE FREE RESOURCES, WHICH ARE AVAILABLE ON JCR'S WEB SITE, INCLUDE ARTICLES PUBLISHED IN JCR PERIODICALS, BOOKS, WHITEPAPERS, TOOLKITS, AND CHECKLISTS, ON TOPICS RANGING FROM MEDICATION MANAGEMENT TO INFECTION PREVENTION AND CONTROL TO EMERGENCY MANAGEMENT.</p> <p>IN 2023, JCR DEVELOPED TWO FREE WHITE PAPERS ENTITLED "INTEGRATED BEHAVIORAL HEALTH: A PROVEN STRATEGY TO INCREASE ACCESS TO CARE AND IMPROVE CLINICAL OUTCOMES" AND "BUILDING A TEAM OF CHAMPIONS: TURNING THE TIDE IN INFECTION PREVENTION." THE WHITE PAPERS PROVIDE STRATEGIES ON HOW TO EXPAND REACH AND IMPROVE EFFICIENCY, ALONG WITH COST EFFECTIVENESS, FOR HEALTH CARE SERVICE DELIVERY AND HOW TO BUILD AN EFFECTIVE INFECTION PREVENTION PROGRAM, RESPECTIVELY.</p> <p>JCR PRIMARY PROGRAM SERVICES JCR'S PRIMARY PROGRAM SERVICES ARE DESCRIBED BELOW.</p> <p>JOINT COMMISSION INTERNATIONAL ACCREDITATION JCI PROVIDES INTERNATIONAL STANDARDS AND ACCREDITATION PROGRAMS FOR INTERNATIONAL HEALTHCARE ORGANIZATIONS. JCI STANDARDS AND EVALUATION METHODS ARE DESIGNED TO PROVIDE QUANTIFIABLE BENCHMARKS FOR PATIENT CARE QUALITY AND IMPROVEMENT, TO STIMULATE AND SUPPORT SUSTAINED PERFORMANCE IMPROVEMENT, AND TO PROVIDE A FRAMEWORK FOR RISK REDUCTION FOR INTERNATIONAL HEALTHCARE ORGANIZATIONS. JCI OFFERS ACCREDITATION PROGRAMS FOR HOSPITALS, ACADEMIC MEDICAL CENTERS, HOSPITAL AND HEALTH CARE SYSTEMS, CLINICAL LABORATORIES, AMBULATORY CARE, LONG TERM CARE, HOME CARE, PRIMARY CARE, AND MEDICAL TRANSPORT ORGANIZATIONS. JCI ALSO PROVIDES DISEASE-SPECIFIC AND CLINICAL CARE PROGRAM CERTIFICATION. JCI HAS ACCREDITED OVER 1000 HEALTHCARE PROGRAMS IN MORE THAN 70 COUNTRIES.</p> <p>JCI'S ACCREDITATION PROGRAM/ORGANIZATION, STANDARDS, AND SURVEYOR TRAINING PROGRAM ARE ACCREDITED WORLDWIDE BY THE INTERNATIONAL SOCIETY FOR QUALITY IN HEALTH CARE EXTERNAL EVALUATION ASSOCIATION (IEEA), A NON-PROFIT, INDEPENDENT ORGANIZATION THAT ACCREDITS HEALTHCARE ACCREDITING BODIES. ACCREDITATION UNDER IEEA PROVIDES THE ASSURANCE THAT THE STANDARDS, TRAINING, AND PROCESSES USED BY JCI TO SURVEY HEALTHCARE ORGANIZATIONS MEET THE HIGHEST INTERNATIONAL BENCHMARKS FOR ACCREDITING BODIES.</p>

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	<p>CONSULTATIVE TECHNICAL ASSISTANCE JCR SUPPORTS ITS MISSION BY PROVIDING CONSULTATIVE TECHNICAL ASSISTANCE SERVICES TO HEALTHCARE ORGANIZATIONS, MINISTRIES OF HEALTH, AND OTHER THIRD-PARTY STAKEHOLDERS ON TOPICS SUCH AS QUALITY OF CARE, PATIENT SAFETY, PERFORMANCE IMPROVEMENT, INFECTION PREVENTION AND CONTROL, MEDICATION SAFETY, ENVIRONMENT OF CARE, HEALTH-RELATED SYSTEMS EVALUATION, AND ACCREDITATION PREPARATION ASSISTANCE. JCR ALSO HELPS INTERNATIONAL GOVERNMENTS DEVELOP THEIR OWN NATIONAL ACCREDITATION SYSTEMS AND BROADER QUALITY AND SAFETY IMPROVEMENT STRATEGIES.</p> <p>JCR ALSO OFFERS CONSULTATIVE TECHNICAL ASSISTANCE TO HOSPITALS IN THE U.S. AND GLOBALLY (THROUGH JCI) THAT ARE RENOVATING OR BUILDING NEW HEALTHCARE STRUCTURES. THIS SERVICE, SAFE HEALTH DESIGN™, INTEGRATES JOINT COMMISSION OR JCI STANDARDS REQUIREMENTS, EVIDENCE-BASED DESIGN PRINCIPLES, AND GLOBALLY RECOGNIZED PATIENT SAFETY AND QUALITY PRACTICES.</p> <p>JCR ASSISTS ORGANIZATIONS IN THEIR EFFORTS TO MAINTAIN SAFE, HIGH-QUALITY CARE BY PROVIDING PROFESSIONALS TO TEMPORARILY OVERSEE CERTAIN QUALITY AND SAFETY ACTIVITIES. THE SERVICE CAN PROVIDE FOCUSED QUALITY IMPROVEMENT IN PATIENT CARE AND SAFETY AREAS THAT NEED ATTENTION (E.G., READMISSIONS AND FALLS) AND SHARING OF BEST PRACTICES FROM PROFESSIONALS WITH DEEP INDUSTRY KNOWLEDGE.</p> <p>PUBLICATIONS AND MULTIMEDIA APPLICATIONS JCR, THE OFFICIAL PUBLISHER FOR THE JOINT COMMISSION, PUBLISHES ACCREDITATION MANUALS, BOOKS, AND PERIODICALS ON STANDARDS COMPLIANCE, PATIENT SAFETY, PERFORMANCE IMPROVEMENT, INFECTION CONTROL, MEDICATION MANAGEMENT, POLICIES AND PROCEDURES, AND OTHER ISSUES RELATED TO HEALTHCARE QUALITY. THESE RESOURCES ARE OFFERED IN PRINT AND ELECTRONICALLY, INCLUDING THROUGH WEB-BASED APPLICATIONS. JCR ALSO MANAGES THE JOINT COMMISSION'S PEER-REVIEWED JOURNAL ON QUALITY AND PATIENT SAFETY. THIS JOURNAL INCLUDES SEVERAL OPEN ACCESS ARTICLES THAT ARE PROVIDED TO THE PUBLIC EVERY YEAR ALONG WITH VARIOUS NEWS RELEASES, INFOGRAPHICS, AND SOCIAL GRAPHICS.</p> <p>JCR ALSO OFFERS ELECTRONIC ACCREDITATION AND CERTIFICATION MANUALS AND OTHER ELECTRONIC PRODUCTS TO HELP HEALTHCARE ORGANIZATIONS ASSESS AND MANAGE THEIR COMPLIANCE WITH JOINT COMMISSION STANDARDS AND SUPPORT ORGANIZATIONS' EFFORTS TO IMPROVE THE QUALITY AND SAFETY OF HEALTHCARE DELIVERY. IN ADDITION, JCR OFFERS A WEB-BASED TOOL THAT ALLOWS HEALTHCARE ORGANIZATIONS TO TRACE A SIMULATED PATIENT'S CARE THROUGHOUT AN ORGANIZATION TO IDENTIFY FOCUS AREAS RELATED TO STANDARDS COMPLIANCE, PATIENT SAFETY, AND PERFORMANCE IMPROVEMENT. JCR ALSO OFFERS AN ONLINE LEARNING MANAGEMENT SYSTEM THAT INTEGRATES ITS DIGITAL PUBLICATIONS AND LEARNING COURSES. IT IS OFFERED AS AN ORGANIZATION-LEVEL ANNUAL SUBSCRIPTION SERVICE.</p> <p>OTHER JCR PROGRAM SERVICES JCR OFFERS A SERVICE CALLED CONTINUOUS SERVICE READINESS® THAT PROVIDES ONGOING GUIDANCE WITH A DEDICATED HEALTHCARE QUALITY AND SAFETY EXPERT TO HELP ORGANIZATIONS MEET THE STANDARDS TO ACHIEVE AND MAINTAIN JOINT COMMISSION ACCREDITATION AND/OR DISEASE-SPECIFIC CARE CERTIFICATION. THE SERVICE ALSO PROVIDES BI-ANNUAL WORKSHOPS THAT EDUCATE ON A VARIETY OF HOT TOPICS SUCH AS MEDICATION MANAGEMENT, FACILITIES MANAGEMENT, AND INFECTION CONTROL.</p> <p>JCR (AND INTERNATIONALLY THROUGH JCI) OFFERS SEMINARS, CONFERENCES, WEBINARS, AND OTHER EDUCATION PROGRAMS THAT ADDRESS STANDARDS COMPLIANCE, PERFORMANCE IMPROVEMENT, AND PATIENT SAFETY, AMONG OTHER TOPICS, FOR DIFFERENT HEALTHCARE SETTINGS. THE FOLLOWING WEBINARS TOOK PLACE TO EDUCATE THE PUBLIC ABOUT THESE TOPIC AREAS: *STRATEGIES FOR BUILDING & MAINTAINING SAFE HEALTH CARE FACILITIES *HIGH RELIABILITY ESSENTIALS FOR HEALTHCARE ORGANIZATIONS *ACHIEVING JCI TELEHEALTH CERTIFICATION *LEARNING ABOUT JCI CLINICAL CARE PROGRAM CERTIFICATION (CCPC)</p> <p>JCI ALSO OFFERS DIPLOMA- AND CERTIFICATE-STYLE EDUCATION PROGRAMS, WHICH ARE INTENSIVE, 3-12-MONTH EDUCATION PROGRAMS, FOR INFECTION CONTROL AND QUALITY MANAGEMENT AND PATIENT SAFETY STAFF WITHIN HEALTHCARE ORGANIZATIONS.</p>
FORM 990, PART III, LINE 2 - NEW PROGRAM SERVICES	JOINT COMMISSION RESOURCES OPENED A NEW COMPANY IN SAUDI ARABIA DURING 2023 CALLED JOINT COMMISSION ARABIA MANAGEMENT COMPANY. THE COMPANY CONDUCTED INTERNATIONAL SURVEYS.
FORM 990, PART III, LINE 3 - SIGNIFICANT CHANGES IN PROGRAM SERVICES	JOINT COMMISSION RESOURCES CEASED CONDUCTING BUSINESS IN CHINA. JCR IS CURRENTLY WORKING ON THE CLOSING OF ITS OFFICE IN BEIJING AND ITS JOINT VENTURE IN HONG KONG.

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FORM 990, PART III, LINE 4D - DESCRIPTION OF OTHER PROGRAM SERVICES	(EXPENSES \$6,433,585 INCLUDING GRANTS OF)(REVENUE \$14,626,471) JCR OFFERS A SERVICE CALLED CONTINUOUS SERVICE READINESS® THAT PROVIDES ONGOING GUIDANCE FROM A DEDICATED HEALTHCARE QUALITY AND SAFETY EXPERT TO HELP ORGANIZATIONS IMPROVE PATIENT SAFETY AND QUALITY AND TO MEET THE STANDARDS TO ACHIEVE AND MAINTAIN JOINT COMMISSION ACCREDITATION AND/OR DISEASE-SPECIFIC CARE CERTIFICATION. JCR (AND INTERNATIONALLY THROUGH JCI) OFFERS SEMINARS, CONFERENCES, WEBINARS, AND OTHER EDUCATION PROGRAMS THAT ADDRESS STANDARDS COMPLIANCE, PERFORMANCE IMPROVEMENT, AND PATIENT SAFETY, AMONG OTHER TOPICS, FOR DIFFERENT HEALTHCARE SETTINGS. JCI ALSO OFFERS DIPLOMA- AND CERTIFICATE-STYLE EDUCATION PROGRAMS, WHICH ARE INTENSIVE, 3--12 MONTH EDUCATION PROGRAMS, FOR INFECTION CONTROL AND QUALITY MANAGEMENT AND PATIENT SAFETY STAFF WITHIN HEALTHCARE ORGANIZATIONS. JCR OFFERS MOST OF ITS EDUCATIONAL OFFERINGS WITH CONTINUING EDUCATION CREDITS FROM ANCC, ACCME, AND ACHE. (SEE SCHEDULE O, PART III, LINE 1, FOR FURTHER DESCRIPTION)
FORM 990, PART VI, LINE 1A - DELEGATE BROAD AUTHORITY TO A COMMITTEE	AS THE SOLE MEMBER OF THE FILING ORGANIZATION, THE JOINT COMMISSION, A RELATED TAX-EXEMPT ORGANIZATION, HAS BROAD AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY. PLEASE SEE THE NARRATIVES FOR PART VI, LINES 6, 7A AND 7B FOR A DESCRIPTION OF SUCH AUTHORITY.
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	THE ORGANIZATION HAS ONE SOLE MEMBER, THE JOINT COMMISSION. THE JOINT COMMISSION HAS THE POWER TO: 1) APPOINT ALL DIRECTORS TO THE BOARD AND REMOVE THEM, WITH OR WITHOUT CAUSE. 2) APPOINT THE CHAIRMAN, VICE-CHAIRMAN AND THE PRESIDENT/ CHIEF EXECUTIVE OFFICER (PRESIDENT/CEO) OF THE CORPORATION AND REMOVING THEM, WITH OR WITHOUT CAUSE. 3) APPROVE CHANGES TO THE BYLAWS, MISSION AND/OR VISION STATEMENTS, AND ALL STRATEGIC OR LONG-TERM PLANS OF THE ORGANIZATION. 4) APPROVE ALL CREATIONS OF SUBSIDIARIES OR CONTROLLED AFFILIATES, MERGERS, CONSOLIDATIONS, PERMANENT OR LONG-TERM AFFILIATIONS AND ALL JOINT VENTURES OF THE ORGANIZATION INVOLVING CAPITAL INVESTMENTS IN EXCESS OF \$250,000. 5) APPROVE THE SALE OR ENCUMBRANCE OF ALL OR SUBSTANTIALLY ALL THE ASSETS OF THE ORGANIZATION AND ALL LONG-TERM DEBT IN EXCESS OF \$250,000. 6) APPROVE THE ORGANIZATION'S ANNUAL OPERATING AND CAPITAL BUDGETS AND MATERIAL AMENDMENTS THERETO. 7) APPROVE THE DISSOLUTION OF AND ALL LIQUIDATIONS FROM THE ORGANIZATION.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	SEE NARRATIVE FOR LINE 6
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	SEE NARRATIVE FOR LINE 6
FORM 990, PART VI, LINE 8B - DOCUMENTATION OF MEETINGS HELD BY COMMITTEES OF GOVERNING BODY	ALL BOARD COMMITTEES DOCUMENT THEIR MEETINGS AND ACTIONS TAKEN. HOWEVER, NO BOARD COMMITTEES HAVE AUTHORITY TO ACT ON BEHALF OF GOVERNING BOARD EXCEPT BY BOARD RESOLUTION. AS SUCH, THIS LINE IS NOT APPLICABLE AND HAS BEEN CHECKED NO IN ACCORDANCE WITH THE INSTRUCTIONS
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE ORGANIZATION'S MANAGEMENT, INCLUDING THE JOINT COMMISSION CFO, CONTROLLER, CORPORATE COMPLIANCE & PRIVACY OFFICER, GENERAL COUNSEL, AND CHIEF OPERATING OFFICER PERFORMED A DETAILED REVIEW OF THE FORM 990 WITH THE PAID TAX PREPARER. ONCE THIS LEVEL OF REVIEW WAS PERFORMED, A THOROUGH WALK THROUGH WAS DONE WITH THE JCR FINANCE COMMITTEE PRIOR TO FILING. A COPY OF THE FORM 990 WAS PROVIDED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO FILING. A FINAL FILED PUBLIC DISCLOSURE COPY OF THE RETURN WILL BE PLACED ON THE ORGANIZATION'S WEBSITE FOR THE PUBLIC ONCE ACCEPTED BY THE IRS.

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FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	<p>THE POLICY STATES THAT ANY DECISION THAT COULD RESULT IN AN ACTUAL OR PERCEIVED CONFLICT OF INTEREST MUST BE AVOIDED. ALL STAFF AND BOARD MEMBERS REVIEW THE POLICY ON AN ANNUAL BASIS AND COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE EACH YEAR WHICH, IS DESIGNED TO IDENTIFY INTERESTS THAT COULD GIVE RISE TO POSSIBLE CONFLICTS.</p> <p>ALTHOUGH MANY SUCH POTENTIAL CONFLICTS ARE AND WILL BE DEEMED INCONSEQUENTIAL, EVERY INDIVIDUAL OF THE ORGANIZATION HAS AN ONGOING RESPONSIBILITY TO DISCLOSE SITUATIONS THAT INVOLVE PERSONAL, FAMILY, OR BUSINESS RELATIONSHIPS THAT COULD BE PERCEIVED AS A CONFLICT OF INTEREST. THE INTERESTS IDENTIFIED ARE REVIEWED BY THE CORPORATE COMPLIANCE OFFICER, GENERAL COUNSEL, AND GOVERNANCE COMMITTEE AND APPROPRIATELY MANAGED. ALL DISCLOSURES ARE PURSUED UNTIL 100% COMPLETED.</p> <p>PRIOR TO ANY BOARD OR COMMITTEE MEETING, A MEMBER IS REQUIRED TO DISCLOSE A CONFLICT OF INTEREST OR POSSIBLE CONFLICT OF INTEREST ON ANY MATTER DURING A MEETING AND THEN NOT VOTE OR USE PERSONAL INFLUENCE ON THE MATTER. THE MINUTES OF THE MEETING REFLECTS THAT A DISCLOSURE WAS MADE AND THE MEMBER ABSTAINED FROM VOTING. AT THE BEGINNING OF EACH BOARD OR COMMITTEE MEETING A REQUEST IS MADE TO DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST.</p> <p>THE COMPLIANCE OFFICER MONITORS AND REVIEWS THE CONFLICT OF INTEREST POLICY AS WELL AS THE RESPONSES TO THE QUESTIONNAIRES ON AN ANNUAL BASIS. THE ORGANIZATION ALSO HAS AVAILABLE AN INDEPENDENT HOTLINE NUMBER FOR STAFF TO REPORT ANONYMOUSLY ANY POTENTIAL CONFLICTS DURING THE YEAR.</p>
FORM 990, PART VI, LINE 15A - DETERMINING COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>DURING 2023 THE ORGANIZATION APPOINTED THE JOINT COMMISSION'S CEO TO SERVE AS THE TOP MANAGEMENT OFFICIAL FOR JCR.</p> <p>AS SUCH, THE INDIVIDUAL'S COMPENSATION PACKAGE WAS SUBJECT TO REVIEW AND APPROVAL UNDER THE JOINT COMMISSION BY INDEPENDENT PERSONS, COMPARABILITY DATA, AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISIONS, AS DESCRIBED IN THE NARRATIVE FOR FORM 990, PART VI, LINE 15B.</p>
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	<p>JOINT COMMISSION RESOURCES, INC. RELIES ON THE PROCESS OF THE JOINT COMMISSION (A RELATED ORGANIZATION) FOR APPROVAL OF TOP MANAGEMENT OFFICIALS' COMPENSATION.</p> <p>THE TOP MANAGEMENT OFFICIALS' COMPENSATION ARRANGEMENT IS SUBJECT TO AN INDEPENDENT BOARD COMMITTEE REVIEW AND APPROVAL REFERRED TO AS THE HUMAN RESOURCES AND COMPENSATION COMMITTEE. THE JOINT COMMISSION ENGAGED AN INDEPENDENT COMPENSATION CONSULTANT TO ASSIST IN DETERMINING COMPENSATION OF TOP MANAGEMENT OFFICIALS. IN SETTING THE TOP MANAGEMENT OFFICIALS' COMPENSATION, THE ORGANIZATIONS' HUMAN RESOURCES AND COMPENSATION COMMITTEES RELY ON RECENT COMPENSATION STUDIES THAT PROVIDE COMPENSATION DATA FOR COMPARABLE POSITIONS IN OTHER ORGANIZATIONS TO SUPPORT ITS DECISION-MAKING PROCESS. THE JOINT COMMISSION'S HUMAN RESOURCES AND COMPENSATION COMMITTEES ADEQUATELY DOCUMENT ITS COMPENSATION DETERMINATIONS AND DELIBERATIONS REGARDING COMPENSATION IN ITS COMMITTEE MINUTES ON A TIMELY BASIS. EACH COMMITTEE MEMBER HAS BEEN DETERMINED TO BE INDEPENDENT IN ACCORDANCE WITH INTERMEDIATE SANCTIONS REGULATIONS AND SIGNS THE BOARD'S CONFLICT OF INTEREST POLICY ANNUALLY TO ENSURE THAT HE OR SHE IS INDEPENDENT.</p> <p>THE PROCESS FOR DETERMINING THE COMPENSATION OF THE TOP MANAGEMENT OFFICIAL, DR. JONATHAN PERLIN - PRESIDENT, OF JCR IS DETERMINED AND PAID FOR BY A RELATED ORGANIZATION AND IS UNDERTAKEN ANNUALLY.</p>

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FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	<p>OTHER OFFICERS: THE OTHER OFFICERS' COMPENSATION ARRANGEMENT IS SUBJECT TO AN INDEPENDENT BOARD COMMITTEE REVIEW AND APPROVAL REFERRED TO AS THE HUMAN RESOURCES AND EXECUTIVE COMPENSATION COMMITTEE. JOINT COMMISSION RESOURCES ENGAGED AN INDEPENDENT COMPENSATION CONSULTANT TO ASSIST IN DETERMINING COMPENSATION OF ITS OTHER OFFICERS. IN SETTING THE OTHER OFFICERS' COMPENSATION, THE ORGANIZATIONS' HUMAN RESOURCES AND EXECUTIVE COMPENSATION COMMITTEES RELY ON RECENT COMPENSATION STUDIES THAT PROVIDE COMPENSATION DATA FOR COMPARABLE POSITIONS IN OTHER ORGANIZATIONS TO SUPPORT ITS DECISION-MAKING PROCESS. THE HUMAN RESOURCES AND EXECUTIVE COMPENSATION COMMITTEES ADEQUATELY DOCUMENTED ITS COMPENSATION DETERMINATIONS AND DELIBERATIONS REGARDING COMPENSATION IN ITS COMMITTEE MINUTES ON A TIMELY BASIS. EACH VOTING COMMITTEE MEMBER HAS BEEN DETERMINED TO BE INDEPENDENT IN ACCORDANCE WITH INTERMEDIATE SANCTIONS REGULATIONS AND SIGNS THE BOARD'S CONFLICT OF INTEREST POLICY ANNUALLY TO ENSURE THAT HE OR SHE IS INDEPENDENT. THE BOARD ENGAGES IN AN ACTIVE REVIEW OF THE COMPENSATION RECOMMENDED BY THE COMMITTEE. IN ADDITION, AN ANNUAL PERFORMANCE EVALUATION OF THE OFFICERS IS CONDUCTED.</p> <p>THE PROCESS FOR DETERMINING THE ORGANIZATIONS' OTHER OFFICERS' COMPENSATION IS UNDERTAKEN ANNUALLY FOR: JEAN COURTNEY - COO, YING QU - VP, AND JOEL ROOS - VP.</p> <p>KEY EMPLOYEES: JOINT COMMISSION RESOURCES ENGAGES ITS HUMAN RESOURCES DEPARTMENT TO ASSIST IN DETERMINING COMPENSATION OF ITS KEY EMPLOYEES. IN SETTING THE KEY EMPLOYEES' COMPENSATION, THE HUMAN RESOURCES DEPARTMENT RELIES ON INDEPENDENT SURVEY AND COMPENSATION DATA FOR COMPARABLE POSITIONS IN OTHER ORGANIZATIONS AND/OR ON THE INTERNAL JOB EVALUATION SYSTEM TO SUPPORT ITS DECISIONMAKING PROCESS. THE KEY EMPLOYEES' COMPENSATION IS DETERMINED BY THE COMPENSATION POLICY AND GUIDELINES, WHICH ARE ESTABLISHED ANNUALLY BY THE HUMAN RESOURCES DEPARTMENT. INCENTIVE COMPENSATION FOR KEY EMPLOYEES IS REVIEWED BY THE ORGANIZATION'S HUMAN RESOURCES AND EXECUTIVE COMPENSATION COMMITTEE.</p> <p>THE PROCESS FOR DETERMINING THE ORGANIZATION'S KEY EMPLOYEES' COMPENSATION IS UNDERTAKEN ANNUALLY FOR ALL KEY EMPLOYEES.</p>																																								
FORM 990, PART VI, LINE 16B - WRITTEN POLICY FOR EVALUATION OF PARTICIPATION IN JV ARRANGEMENTS	<p>ALTHOUGH THERE IS NO FORMAL WRITTEN POLICY, SUCH ARRANGEMENTS ARE EVALUATED BY THE ENTERPRISE LEGAL DEPARTMENT, APPROPRIATE ACCOUNTING DEPARTMENT PERSONNEL, AND EXTERNAL TAX ADVISERS FOR COMPLIANCE WITH APPLICABLE FEDERAL TAX LAW, INCLUDING TAKING APPROPRIATE STEPS TO SAFEGUARD THE CORPORATION'S TAX EXEMPT STATUS. FURTHERMORE, JCR ARTICLES OF INCORPORATION PROVIDE THAT THE JOINT COMMISSION, AS THE SOLE MEMBER OF JCR, RESERVES THE POWER TO APPROVE ALL CREATIONS OF SUBSIDIARIES OR CONTROLLED AFFILIATES, ALL PERMANENT OR LONG-TERM AFFILIATIONS AND ALL JOINT VENTURES OF JCR INVOLVING CAPITAL INVESTMENT IN EXCESS OF \$250,000. IN ADDITION, JCR'S CODE OF CONDUCT HIGHLIGHTS LEGAL AND ETHICAL OBLIGATIONS TO ACT IN COMPLIANCE WITH APPLICABLE LAWS AND TO ENGAGE IN ACTIVITIES IN FURTHERANCE OF JCR'S CHARITABLE PURPOSE.</p>																																								
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	<p>THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND THE FORM 990 AVAILABLE TO THE PUBLIC UPON REQUEST AND IN ACCORDANCE WITH APPLICABLE LAWS. THE CONFLICT OF INTEREST POLICY AND THE JOINT COMMISSION CONSOLIDATED FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE JOINT COMMISSION WEBSITE.</p> <p>THE ORGANIZATION ALSO MAKES AVAILABLE ON ITS WEBSITE A PUBLIC DISCLOSURE COPY OF FORM 990-T AND FORM 990.</p>																																								
FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES	<table border="1"> <thead> <tr> <th data-bbox="467 1329 751 1392">(a) Description</th> <th data-bbox="760 1329 946 1392">(b) Total Expenses</th> <th data-bbox="954 1329 1133 1392">(c) Program Service Expenses</th> <th data-bbox="1141 1329 1320 1392">(d) Management and General Expenses</th> <th data-bbox="1328 1329 1513 1392">(e) Fundraising Expenses</th> </tr> </thead> <tbody> <tr> <td data-bbox="467 1402 751 1455">PROFESSIONAL FEES - CONSULTING SERVICES</td> <td data-bbox="760 1402 946 1455">853,575</td> <td data-bbox="954 1402 1133 1455">402,305</td> <td data-bbox="1141 1402 1320 1455">451,270</td> <td data-bbox="1328 1402 1513 1455"></td> </tr> <tr> <td data-bbox="467 1465 751 1518">PROFESSIONAL FEES - OUTSOURCED SERVICES</td> <td data-bbox="760 1465 946 1518">7,494,600</td> <td data-bbox="954 1465 1133 1518">7,003,048</td> <td data-bbox="1141 1465 1320 1518">491,552</td> <td data-bbox="1328 1465 1513 1518"></td> </tr> <tr> <td data-bbox="467 1528 751 1581">OTHER MISC FEES & SERVICES</td> <td data-bbox="760 1528 946 1581">291,578</td> <td data-bbox="954 1528 1133 1581">172,676</td> <td data-bbox="1141 1528 1320 1581">118,902</td> <td data-bbox="1328 1528 1513 1581"></td> </tr> <tr> <td data-bbox="467 1591 751 1644">MARKET RESEARCH SERVICES</td> <td data-bbox="760 1591 946 1644">64,257</td> <td data-bbox="954 1591 1133 1644">64,257</td> <td data-bbox="1141 1591 1320 1644"></td> <td data-bbox="1328 1591 1513 1644"></td> </tr> <tr> <td data-bbox="467 1654 751 1707">MERCHANT FEES</td> <td data-bbox="760 1654 946 1707">150,507</td> <td data-bbox="954 1654 1133 1707">150,507</td> <td data-bbox="1141 1654 1320 1707"></td> <td data-bbox="1328 1654 1513 1707"></td> </tr> <tr> <td data-bbox="467 1717 751 1770">SHARED SERVICES FEE</td> <td data-bbox="760 1717 946 1770">7,078,182</td> <td data-bbox="954 1717 1133 1770">5,662,014</td> <td data-bbox="1141 1717 1320 1770">1,416,168</td> <td data-bbox="1328 1717 1513 1770"></td> </tr> <tr> <td data-bbox="467 1780 751 1812">Total</td> <td data-bbox="760 1780 946 1812">15,932,699</td> <td data-bbox="954 1780 1133 1812">13,454,807</td> <td data-bbox="1141 1780 1320 1812">2,477,892</td> <td data-bbox="1328 1780 1513 1812">0</td> </tr> </tbody> </table>	(a) Description	(b) Total Expenses	(c) Program Service Expenses	(d) Management and General Expenses	(e) Fundraising Expenses	PROFESSIONAL FEES - CONSULTING SERVICES	853,575	402,305	451,270		PROFESSIONAL FEES - OUTSOURCED SERVICES	7,494,600	7,003,048	491,552		OTHER MISC FEES & SERVICES	291,578	172,676	118,902		MARKET RESEARCH SERVICES	64,257	64,257			MERCHANT FEES	150,507	150,507			SHARED SERVICES FEE	7,078,182	5,662,014	1,416,168		Total	15,932,699	13,454,807	2,477,892	0
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FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table border="1"> <thead> <tr> <th data-bbox="467 1738 1304 1770">(a) Description</th> <th data-bbox="1312 1738 1513 1770">(b) Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="467 1780 1304 1822">CHANGE IN UNRECOGNIZED NET DEFINED BENEFIT PLAN COSTS NOT YET RECOGNIZED IN PERIODIC BENEFIT COST</td> <td data-bbox="1312 1780 1513 1822">142,889</td> </tr> <tr> <td data-bbox="467 1833 1304 1854">CHANGE IN NET PERIODIC PENSION COSTS OTHER</td> <td data-bbox="1312 1833 1513 1854">- 160,832</td> </tr> <tr> <td data-bbox="467 1864 1304 1885">CHANGE IN FOREIGN CURRENCY REVALUATION</td> <td data-bbox="1312 1864 1513 1885">16,503</td> </tr> <tr> <td data-bbox="467 1896 1304 1959">TRANSFER OF UNDESIGNATED NET ASSETS TO PARENT CO - JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS EIN 36-2229255</td> <td data-bbox="1312 1896 1513 1959">- 6,948,919</td> </tr> </tbody> </table>	(a) Description	(b) Amount	CHANGE IN UNRECOGNIZED NET DEFINED BENEFIT PLAN COSTS NOT YET RECOGNIZED IN PERIODIC BENEFIT COST	142,889	CHANGE IN NET PERIODIC PENSION COSTS OTHER	- 160,832	CHANGE IN FOREIGN CURRENCY REVALUATION	16,503	TRANSFER OF UNDESIGNATED NET ASSETS TO PARENT CO - JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS EIN 36-2229255	- 6,948,919																														
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**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

JOINT COMMISSION RESOURCES, INC.

Related Organizations and Unrelated Partnerships

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

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

Employer identification number

36-3521721

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) -----					
(6) -----					

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) JOINT COMMISSION ON ACCREDITATION OF HC (36-2229255) ONE RENAISSANCE BLVD., OAKBROOK TERRACE, IL 60181	HEALTHCARE	IL	501(C)(3)	10	JOINT COMMISSION		✓
(2) NATIONAL QUALITY FORUM (52-2175544) 1099 14TH ST. NW, SUITE 500, WASHINGTON, DC 20005-4858	HEALTHCARE	DC	501(C)(3)	7	JOINT COMMISSION		✓
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2023

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 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	
(1)-----												
(2)-----												
(3)-----												
(4)-----												
(5)-----												
(6)-----												
(7)-----												

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)(SEE STATEMENT)-----									
(2)-----									
(3)-----									
(4)-----									
(5)-----									
(6)-----									
(7)-----									

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.

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

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.

(a) 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)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part IV**Identification of Related Organizations Taxable as a Corporation or Trust** (continued)

(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) JCI ACCREDITATION (BEIJING) CO., LTD. RM. 1538, FL. 15, BLDG. 3, YARD 2, JIANGUOMENWAI STREET, CHAOYANG DISTRICT, BEIJING, 100022, CH	SEE STATEMENT	CHINA	JCR	C CORPORATION	(110,789)	54,719	100.00	✓	
(2) JOINT COMMISSION ARABIA MANAGEMENT COMPANY 2886 NORTHERN RING ROAD, RIYADH, 13511, OC	SEE STATEMENT	SAUDI ARABIA	JCR	C CORPORATION	1,659,337	2,081,867	100.00	✓	

Part VII

Supplemental Information. Provide additional information for responses to questions on Schedule R (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE R, PART IV, COLUMN (B) - PRIMARY ACTIVITY	PROVIDED INTERNATIONAL STANDARDS AND ACCREDITATION AND CERTIFICATION PROGRAMS FOR HEALTHCARE ORGANIZATIONS THROUGHOUT CHINA
SCHEDULE R, PART IV, COLUMN (B) - PRIMARY ACTIVITY	PROVIDES INTERNATIONAL STANDARDS AND ACCREDITATION AND CERTIFICATION PROGRAMS FOR HEALTHCARE ORGANIZATIONS THROUGHOUT SAUDI ARABIA