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GOVERNMENT COPY

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning **JUL 1, 2004** and ending **JUN 30, 2005**

B Check if applicable:	Please use IRS label or print or type. See Specific Instructions.	C Name of organization OHIO COLLEGE PERSONNEL ASSOCIATION C/O TRACY BENNER, STUDENT AFFAIRS OFFICE Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1 OTTERBEIN COLLEGE City or town, state or country, and ZIP + 4 WESTERVILLE, OH 43018-2006	D Employer identification number 34-1287614 E Telephone number 614-823-1250
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶	

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

Hand I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? **N/A** Yes No
(If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: ▶ **HTTP://WWW.OCPAONLINE.ORG**

J Organization type (check only one) 501(c) (**6**) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

I Group Exemption Number ▶

M Check if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **30125.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:					
	a	Direct public support	1a				
	b	Indirect public support	1b				
	c	Government contributions (grants)	1c				
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____) ...	1d	0.			
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	22730.			
	3	Membership dues and assessments	3	7375.			
	4	Interest on savings and temporary cash investments	4	20.			
	5	Dividends and interest from securities	5				
	6 a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7	Other investment income (describe ▶ _____)	7					
Revenue	8 a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		8d
		Less: cost or other basis and sales expenses	8a		8b		
		Gain or (loss) (attach schedule)	8c		8c		
		Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		8d		
Revenue	9 a	Special events and activities (attach schedule). If any amount is from gaming , check here <input type="checkbox"/>					
		Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		9b		9c
		Less: direct expenses other than fundraising expenses	9b		9c		
Revenue	10 a	Gross sales of inventory, less returns and allowances	10a		10b		10c
		Less: cost of goods sold	10b		10c		
		Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		10c		
Expenses	11	Other revenue (from Part VII, line 103)	11				
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	30125.			
	13	Program services (from line 44, column (B))	13	23022.			
	14	Management and general (from line 44, column (C))	14	1425.			
	15	Fundraising (from line 44, column (D))	15				
	16	Payments to affiliates (attach schedule)	16				
	17	Total expenses (add lines 16 and 44, column (A))	17	24447.			
	Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	5678.		
		19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	17214.		
		20	Other changes in net assets or fund balances (attach explanation)	20	0.		
		21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	22892.		

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	(cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25	0.	0.	0.
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31	69.	69.	
32	Legal fees	32			
33	Supplies	33	4303.	4303.	
34	Telephone	34			
35	Postage and shipping	35	74.	74.	
36	Occupancy	36			
37	Equipment rental and maintenance	37	519.	519.	
38	Printing and publications	38	539.	539.	
39	Travel	39	348.	348.	
40	Conferences, conventions, and meetings	40	17456.	17456.	
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule) ...	42			
43	Other expenses not covered above (itemize):				
a	BANK CHARGES	43a	489.	489.	
b	SPEAKER FEES	43b	650.	650.	
c	43c			
d	43d			
e	43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	24447.	23022.	1425.
					0.

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE STATEMENT 1		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	SEE STATEMENT 2	
	(Grants and allocations \$ _____)	19697.
b	PROVIDING ONE-DAY WORKSHOPS COVERING SPECIFIC TOPICS TO OVER 200 STUDENT AFFAIR EDUCATORS TO ENHANCE THEIR KNOWLEDGE IN AREAS DIRECTLY RELATED TO THEIR SPECIFIC FIELD.	
	(Grants and allocations \$ _____)	3325.
c	
	(Grants and allocations \$ _____)	
d	
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	23022.

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	15213.	45	20871.
	46 Savings and temporary cash investments	2001.	46	2021.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b	55c	
	56 Investments - other		56	
	57 a Land, buildings, and equipment: basis	57a		
	b Less: accumulated depreciation	57b	57c	
	58 Other assets (describe		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	17214.	59	22892.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe		65	
66 Total liabilities (add lines 60 through 65)	0.	66	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	17214.	72	22892.
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	17214.	73	22892.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	17214.	74	22892.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

OHIO COLLEGE PERSONNEL ASSOCIATION

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a	Total revenue, gains, and other support per audited financial statements	a	Total expenses and losses per audited financial statements
	N/A		N/A
b	Amounts included on line a but not on line 12, Form 990:	b	Amounts included on line a but not on line 17, Form 990:
(1)	Net unrealized gains on investments \$	(1)	Donated services and use of facilities \$
(2)	Donated services and use of facilities \$	(2)	Prior year adjustments reported on line 20, Form 990 \$
(3)	Recoveries of prior year grants \$	(3)	Losses reported on line 20, Form 990 \$
(4)	Other (specify): \$	(4)	Other (specify): \$
	Add amounts on lines (1) through (4)		Add amounts on lines (1) through (4)
c	Line a minus line b	c	Line a minus line b
d	Amounts included on line 12, Form 990 but not on line a:	d	Amounts included on line 17, Form 990 but not on line a:
(1)	Investment expenses not included on line 6b, Form 990 \$	(1)	Investment expenses not included on line 6b, Form 990 \$
(2)	Other (specify): \$	(2)	Other (specify): \$
	Add amounts on lines (1) and (2)		Add amounts on lines (1) and (2)
e	Total revenue per line 12, Form 990 (line c plus line d)	e	Total expenses per line 17, Form 990 (line c plus line d)

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DWAYNE TODD CCAD - 107 NORTH 9TH STREET COLUMBUS, OH 43215	PRESIDENT	0.	0.	0.
KATHY MORRIS WRIGHT STATE - 366 UNIVERSITY HALL DAYTON, OH 45435	PRESIDENT-ELECT	0.	0.	0.
AMY LAHMERS 116C PLUMB HALL - 2027 COFFEY ROAD COLUMBUS OH 43210	PAST PRESIDENT	0.	0.	0.
MICHAEL GRIEST WITTENBERG UNIVERSITY - PO BOX 720 SPRINGFIELD, OH 45501	SECRETARY	0.	0.	0.
TRACY BENNER 1 OTTERBEIN COLLEGE WESTERVILLE, OH 43081	TREASURER	0.	0.	0.
BRITTNEY BLACK 4222 BRIDGEWATER PKWAY #303 STOW, OH 44224	MEMBER AT LARGE-GRADUATE	0.	0.	0.
JANET MCDERMOTT COLS. STATE - 550 EAST SPRING STREET COLUMBUS, OH 43215	MEMBER AT LARGE-2 YEAR	0.	0.	0.
LUANN LINSON COLDWELL UNIV. OF AKRON - 301 SIMMONS HALL AKRON, OH 44325-4306	MEMBER AT LARGE-4 YEAR	0.	0.	0.
ERIC ANDERSON CAPITAL UNIV. - 1 COLLEGE AND MAIN COLUMBUS, OHIO 43209	MEMBER AT LARGE-4 YEAR	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. Yes No

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Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? N/A	83b	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A; section 4912 N/A; section 4955 N/A		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction N/A	89b	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 N/A		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization N/A		
90 a	List the states with which a copy of this return is filed OHIO		
b	Number of employees employed in the pay period that includes March 12, 2004 90b 0		
91	The books are in care of TRACY R BENNER Telephone no. 614-823-1580		
Located at 1 OTTERBEIN COLLEGE, WESTERVILLE, OH ZIP + 4 43081-2006			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A		

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Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a WORKSHOP / CONFERENCE					22730.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					7375.
95 Interest on savings and temporary cash investments					20.
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		0.	30125.
105 Total (add line 104, columns (B), (D), and (E))					30125.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	THE PAYMENT OF DUES ENABLES THE ASSOCIATION TO PROVIDE PRO-
94	FESSIONAL DEVELOPMENT OPPORTUNITIES TO ITS MEMBERS
95	INTEREST INCOME EARNED ON MEMBER DUES IS USED TO HELP
95	DEFRAY THE COST OF PROGRAMS OFFERED TO MEMBERS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here: Signature of officer: _____ Date: _____ TRACY R BENNER, TREASURER Type or print name and title.

Paid Preparer's Use Only: Preparer's signature: TIMOTHY E. OATNEY, CPA, MT Date: 01/23/06 Check if self-employed: Preparer's SSN or PTIN: _____ Firm's name (or yours if self-employed), address, and ZIP + 4: OATNEY & ASSOCIATES CPA'S, INC. 121 E.SIXTH AVE., SUITE 105 LANCASTER, OHIO 43130-2595 EIN: _____ Phone no.: (740) 687-1192

