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GOVERNMENT COPY

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 2005 calendar year, or tax year beginning **JUL 1, 2005** and ending **JUN 30, 2006**

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

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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

I Group Exemption Number ▶ **N/A**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **27213.**

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

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

	1 Contributions, gifts, grants, and similar amounts received:		
Revenue	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	23210.
	3 Membership dues and assessments	3	3980.
	4 Interest on savings and temporary cash investments	4	23.
	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		
	8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
	b Less: cost or other basis and sales expenses	8a	
	c Gain or (loss) (attach schedule)	8b	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	8d
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	
	b Less: direct expenses other than fundraising expenses	9b	
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	
	10 a Gross sales of inventory, less returns and allowances	10a	
	b Less: cost of goods sold	10b	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
	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	27213.
Expenses	13 Program services (from line 44, column (B))	13	22498.
	14 Management and general (from line 44, column (C))	14	2346.
	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	24844.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	2369.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	22892.
	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	25261.

**OHIO COLLEGE PERSONNEL ASSOCIATION
C/O TRACY BENNER**

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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.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) ... (cash \$ <u>0.</u> noncash \$ <u>0.</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	0.	0.	0.	0.
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	810.		810.	
32 Legal fees				
33 Supplies	4666.	4666.		
34 Telephone				
35 Postage and shipping				
36 Occupancy				
37 Equipment rental and maintenance	509.		509.	
38 Printing and publications	2665.	2665.		
39 Travel	36.	36.		
40 Conferences, conventions, and meetings ...	15131.	15131.		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a BANK CHARGES	227.		227.	
b SPEAKER FEES	750.		750.	
c OHIO TAXES	50.		50.	
d				
e				
f				
g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	24844.	22498.	2346.	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 \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;
 (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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Part III Statement of Program Service Accomplishments (See the instructions.)

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.

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.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a <u>OSCPA PROVIDES QUALITY & AFFORDABLE PROFESSIONAL DEVELOPMENT CONFERENCES TO OVER 300 STUDENT AFFAIR EDUCATORS TO ENHANCE STUDENT LEARNING & ENCOURAGE PARTNERSHIPS AMONG STUDENT AFFAIRS PROFESSIONALS IN OHIO.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	21471.
b <u>PROVIDING ONE-DAY WORKSHOPS COVERING SPECIFIC TOPICS TO OVER 300 STUDENT AFFAIR EDUCATORS TO ENHANCE THEIR KNOWLEDGE IN AREAS DIRECTLY RELATED TO THEIR SPECIFIC FIELD.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	22498.

**OHIO COLLEGE PERSONNEL ASSOCIATION
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Part IV Balance Sheets (See the instructions.)

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	20871.	45	23217.
	46 Savings and temporary cash investments	2021.	46	2044.
	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 (must equal line 74). Add lines 45 through 58	22892.	59	25261.	
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	22892.	72	25261.
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)	22892.	73	25261.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	22892.	74	25261.	

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Part VI Other Information <i>(continued)</i>		Yes	No
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?		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?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
	83b		N/A
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b		N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
	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.		
c	Dues, assessments, and similar amounts from members	85c	3980.
d	Section 162(e) lobbying and political expenditures	85d	0.
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	0.
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0.
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
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
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		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
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
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 ▶ <u>OH</u>		
b	Number of employees employed in the pay period that includes March 12, 2005	90b	0
91 a	The books are in care of ▶ <u>TRACY R BENNER</u> Telephone no. ▶ <u>614-823-1580</u> Located at ▶ <u>1 OTTERBEIN COLLEGE, WESTERVILLE, OH</u> ZIP + 4 ▶ <u>43081-2006</u>		
b	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)?	91b	X
	If "Yes," enter the name of the foreign country ▶ <u>N/A</u> See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ <u>N/A</u>	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here		<input type="checkbox"/>
	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 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					23210.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					3980.
95 Interest on savings and temporary cash investments					23.
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.	27213.
105 Total (add line 104, columns (B), (D), and (E))					27213.

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 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 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 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: 09/27/06 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

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 1
PART III

EXPLANATION

TO PROVIDE OPPORTUNITY OF MEMBERSHIP TO PEOPLE EMPLOYED OR INTERESTED IN
COLLEGE STUDENT PERSONNEL WORK/DEVELOPMENT IN HIGHER EDUCATION IN OHIO

FORM 990 PART V-A - LIST OF OFFICERS, DIRECTORS, STATEMENT 2
TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DWAYNE TODD CCAD - 107 NORTH 9TH STREET COLUMBUS, OH 43215	PAST PRESIDENT 0.00	0.	0.	0.
KATHY MORRIS WRIGHT STATE - 366 UNIVERSITY HALL DAYTON, OH 45435	PRESIDENT 0.00	0.	0.	0.
ERICA LEE OHIO STATE UNIV., 453 W. 10TH AVE. COLUMBUS OH 43210	TREASURER 0.00	0.	0.	0.
MICHAEL GRIEST WITTENBERG UNIVERSITY - PO BOX 720 SPRINGFIELD, OH 45501	SECRETARY 0.00	0.	0.	0.
TRACY BENNER 1 OTTERBEIN COLLEGE WESTERVILLE, OH 43081	PRESIDENT-ELECT 0.00	0.	0.	0.
COLETTE MASTERSON 1739 N HIGH ST., OHIO UNION ROOM 211 COLUMBUS, OHIO 43210	MEMBER AT LARGE-GRADUATE 0.00	0.	0.	0.
PATRICK DYMARKOWSKI OWENS COMM COLLEGE, 3200 BRIGHT RD FINDLAY, OHIO 4584	MEMBER AT LARGE-2 YEAR 0.00	0.	0.	0.
VIC ARUNKUMAR WRIGHT ST. UNIV, COMMUNITY CENTER DAYTON, OH 45435	MEMBER AT LARGE-4 YEAR 0.00	0.	0.	0.

ERIC FULCOMER	MEMBER AT LARGE-4 YEAR			
BLUFFTON COLLEGE, 1 UNIVERSITY DR.	0.00	0.	0.	0.
BLUFFTON, OHIO 45817				

TOTALS INCLUDED ON FORM 990, PART V-A

0.	0.	0.
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