

# Return of Organization Exempt From Income Tax

**2006**

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

**Open to Public Inspection**

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 2006 calendar year, or tax year beginning** July 01 , 2006, and ending June 30 , 20 07

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

**C Name of organization**  
 New York State OM Association, Inc.  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 18 Grand Erie Way  
 City or town, state or country, and ZIP + 4  
 Fairport, NY 14450

**D Employer identification number**  
 16 : 1321466

**E Telephone number**  
 ( 585 ) 377-8464

**F Accounting method:**  Cash  Accrual  
 Other (specify) ▶

**G Website:** ▶ www.NYSOMA.org

**J Organization type** (check only one) ▶  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 134,802.82

**H and 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?  Yes  No  
 (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number ▶

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

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

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions.)

|   |  | 1a             |  | 1b        |  | 1c |  | 1d |  | 1e         |  |
|---|--|----------------|--|-----------|--|----|--|----|--|------------|--|
| <b>1</b> Contributions, gifts, grants, and similar amounts received:  |  |                |  |           |  |    |  |    |  |            |  |
| <b>a</b> Contributions to donor advised funds   |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>b</b> Direct public support (not included on line 1a)  |  | 2,300.00       |  |           |  |    |  |    |  |            |  |
| <b>c</b> Indirect public support (not included on line 1a)  |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>d</b> Government contributions (grants) (not included on line 1a)  |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>e Total</b> (add lines 1a through 1d) (cash \$ 2,300.00 noncash \$ 0 )   |  |                |  |           |  |    |  |    |  | 2,300.00   |  |
| <b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)                           |  |                |  |           |  |    |  |    |  | 69.30      |  |
| <b>3</b> Membership dues and assessments  |  |                |  |           |  |    |  |    |  | 73,840.00  |  |
| <b>4</b> Interest on savings and temporary cash investments   |  |                |  |           |  |    |  |    |  | 1,974.55   |  |
| <b>5</b> Dividends and interest from securities   |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>6a</b> Gross rents   |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>b</b> Less: rental expenses  |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>c</b> Net rental income or (loss). Subtract line 6b from line 6a   |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>7</b> Other investment income (describe ▶ )  |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>8a</b> Gross amount from sales of assets other than inventory  |  | (A) Securities |  | (B) Other |  |    |  |    |  |            |  |
| <b>b</b> Less: cost or other basis and sales expenses.  |  | 0              |  | 0         |  |    |  |    |  |            |  |
| <b>c</b> Gain or (loss) (attach schedule)   |  | 0              |  | 0         |  |    |  |    |  |            |  |
| <b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)   |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/> |  |                |  |           |  |    |  |    |  |            |  |
| <b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1b)  |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>b</b> Less: direct expenses other than fundraising expenses  |  | 0              |  |           |  |    |  |    |  |            |  |
| <b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a  |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>10a</b> Gross sales of inventory, less returns and allowances  |  | 53,700.74      |  |           |  |    |  |    |  |            |  |
| <b>b</b> Less: cost of goods sold   |  | 29,087.51      |  |           |  |    |  |    |  |            |  |
| <b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a                  |  |                |  |           |  |    |  |    |  | 24,613.23  |  |
| <b>11</b> Other revenue (from Part VII, line 103)   |  |                |  |           |  |    |  |    |  | 2,918.23   |  |
| <b>12 Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11   |  |                |  |           |  |    |  |    |  | 105,715.31 |  |
| <b>13</b> Program services (from line 44, column (B))   |  |                |  |           |  |    |  |    |  | 62,672.76  |  |
| <b>14</b> Management and general (from line 44, column (C))   |  |                |  |           |  |    |  |    |  | 23,343.81  |  |
| <b>15</b> Fundraising (from line 44, column (D))  |  |                |  |           |  |    |  |    |  | 22.80      |  |
| <b>16</b> Payments to affiliates (attach schedule)  |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>17 Total expenses.</b> Add lines 16 and 44, column (A)   |  |                |  |           |  |    |  |    |  | 86,039.37  |  |
| <b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12   |  |                |  |           |  |    |  |    |  | 19,675.94  |  |
| <b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))                                       |  |                |  |           |  |    |  |    |  | 66,088.07  |  |
| <b>20</b> Other changes in net assets or fund balances (attach explanation)   |  |                |  |           |  |    |  |    |  | 0          |  |
| <b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20  |  |                |  |           |  |    |  |    |  | 85,764.01  |  |

**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. (See the instructions.)

| <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 |
|---|-----------|----------------------|----------------------------|-----------------|
| <b>22a</b> Grants paid from donor advised funds (attach schedule)<br>(cash \$ <u>2,000</u> noncash \$ <u>0</u> )<br>If this amount includes foreign grants, check here <input type="checkbox"/>   | 2,000.00  | 2,000.00             |                            |                 |
| <b>22b</b> Other grants and allocations (attach schedule)<br>(cash \$ _____ noncash \$ _____)<br>If this amount includes foreign grants, check here <input type="checkbox"/>                      |           |                      |                            |                 |
| <b>23</b> Specific assistance to individuals (attach schedule)  |           |                      |                            |                 |
| <b>24</b> Benefits paid to or for members (attach schedule)   |           |                      |                            |                 |
| <b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)  | 13,000.00 |                      | 13,000.00                  |                 |
| <b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)   |           |                      |                            |                 |
| <b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) |           |                      |                            |                 |
| <b>26</b> Salaries and wages of employees not included on lines 25a, b, and c   | 300.00    | 300.00               |                            |                 |
| <b>27</b> Pension plan contributions not included on lines 25a, b, and c  |           |                      |                            |                 |
| <b>28</b> Employee benefits not included on lines 25a - 27  |           |                      |                            |                 |
| <b>29</b> Payroll taxes   |           |                      |                            |                 |
| <b>30</b> Professional fundraising fees   |           |                      |                            |                 |
| <b>31</b> Accounting fees   |           |                      |                            |                 |
| <b>32</b> Legal fees  |           |                      |                            |                 |
| <b>33</b> Supplies  | 5,011.32  | 4,763.76             | 247.56                     |                 |
| <b>34</b> Telephone   | 9.95      |                      | 9.95                       |                 |
| <b>35</b> Postage and shipping  | 703.85    | 600.20               | 103.65                     |                 |
| <b>36</b> Occupancy   | 7,906.24  |                      | 7,906.24                   |                 |
| <b>37</b> Equipment rental and maintenance  |           |                      |                            |                 |
| <b>38</b> Printing and publications   | 339.81    | 339.81               |                            |                 |
| <b>39</b> Travel  | 9,826.49  | 9,803.69             |                            | 22.80           |
| <b>40</b> Conferences, conventions, and meetings  | 40,688.87 | 40,653.87            | 35.00                      |                 |
| <b>41</b> Interest  |           |                      |                            |                 |
| <b>42</b> Depreciation, depletion, etc. (attach schedule)   |           |                      |                            |                 |
| <b>43</b> Other expenses not covered above (itemize):   |           |                      |                            |                 |
| <b>a</b> Insurance  | 1,961.41  |                      | 1,961.41                   |                 |
| <b>b</b> Promotional Giveaways, damaged inventory   | 4,211.43  | 4,211.43             |                            |                 |
| <b>c</b> Fees Paid  | 80.00     |                      | 80.00                      |                 |
| <b>d</b> _____  |           |                      |                            |                 |
| <b>e</b> _____  |           |                      |                            |                 |
| <b>f</b> _____  |           |                      |                            |                 |
| <b>g</b> _____  |           |                      |                            |                 |
| <b>44 Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)   | 86,039.37 | 62,672.76            | 23,343.81                  | 22.80           |

**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 IV Balance Sheets** (See the instructions.)

|  |   | (A)<br>Beginning of year |            | (B)<br>End of year |
|--|---|--------------------------|------------|--------------------|
| <b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.  |   |                          |            |                    |
| <b>Assets</b>  | <b>45</b> Cash—non-interest-bearing . . . . .   | 81.58                    | <b>45</b>  | 827.29             |
|  | <b>46</b> Savings and temporary cash investments . . . . .  | 51,685.95                | <b>46</b>  | 72,537.74          |
|  | <b>47a</b> Accounts receivable . . . . .  | <b>47a</b> 0             |            |                    |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>47b</b> 0             | <b>47c</b> | 0                  |
|  | <b>48a</b> Pledges receivable . . . . .   | <b>48a</b> 0             |            |                    |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>48b</b> 0             | <b>48c</b> | 0                  |
|  | <b>49</b> Grants receivable . . . . .   | 0                        | <b>49</b>  | 0                  |
|  | <b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .                                 | 0                        | <b>50a</b> | 0                  |
|  | <b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) | 0                        | <b>50b</b> | 0                  |
|  | <b>51a</b> Other notes and loans receivable (attach schedule) . . . . .   | <b>51a</b> 0             |            |                    |
|  | <b>b</b> Less: allowance for doubtful accounts . . . . .  | <b>51b</b> 0             | <b>51c</b> | 0                  |
|  | <b>52</b> Inventories for sale or use . . . . .   | 14,320.54                | <b>52</b>  | 12,398.98          |
|  | <b>53</b> Prepaid expenses and deferred charges . . . . .   | 0                        | <b>53</b>  | 0                  |
|  | <b>54a</b> Investments—publicly-traded securities . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV                                      | 0                        | <b>54a</b> | 0                  |
|  | <b>b</b> Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV  | 0                        | <b>54b</b> | 0                  |
|  | <b>55a</b> Investments—land, buildings, and equipment: basis . . . . .  | <b>55a</b> 0             |            |                    |
|  | <b>b</b> Less: accumulated depreciation (attach schedule) . . . . .   | <b>55b</b> 0             | <b>55c</b> | 0                  |
|  | <b>56</b> Investments—other (attach schedule) . . . . .   | 0                        | <b>56</b>  | 0                  |
|  | <b>57a</b> Land, buildings, and equipment: basis . . . . .  | <b>57a</b> 0             |            |                    |
| <b>b</b> Less: accumulated depreciation (attach schedule) . . . . .  | <b>57b</b> 0  | <b>57c</b>               | 0          |                    |
| <b>58</b> Other assets, including program-related investments (describe ► . . . . .)   | 0   | <b>58</b>                | 0          |                    |
| <b>59 Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .   | 66,088.07   | <b>59</b>                | 85,764.01  |                    |
| <b>Liabilities</b>   | <b>60</b> Accounts payable and accrued expenses . . . . .   | 0                        | <b>60</b>  | 0                  |
|  | <b>61</b> Grants payable . . . . .  | 0                        | <b>61</b>  | 0                  |
|  | <b>62</b> Deferred revenue . . . . .  | 0                        | <b>62</b>  | 0                  |
|  | <b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .   | 0                        | <b>63</b>  | 0                  |
|  | <b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .  | 0                        | <b>64a</b> | 0                  |
|  | <b>b</b> Mortgages and other notes payable (attach schedule) . . . . .  | 0                        | <b>64b</b> | 0                  |
|  | <b>65</b> Other liabilities (describe ► . . . . .)  | 0                        | <b>65</b>  | 0                  |
| <b>66 Total liabilities.</b> Add lines 60 through 65 . . . . .   | 0   | <b>66</b>                | 0          |                    |
| <b>Net Assets or Fund Balances</b>   | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.                        |                          |            |                    |
|  | <b>67</b> Unrestricted . . . . .  | 0                        | <b>67</b>  | 0                  |
|  | <b>68</b> Temporarily restricted . . . . .  | 0                        | <b>68</b>  | 0                  |
|  | <b>69</b> Permanently restricted . . . . .  | 0                        | <b>69</b>  | 0                  |
|  | <b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 70 through 74.                          |                          |            |                    |
|  | <b>70</b> Capital stock, trust principal, or current funds. . . . .   | 32,896.27                | <b>70</b>  | 32,896.27          |
|  | <b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .   | 0                        | <b>71</b>  | 0                  |
|  | <b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  | 33,191.80                | <b>72</b>  | 52,867.74          |
| <b>73 Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21) . . . . . | 66,088.07   | <b>73</b>                | 85,764.01  |                    |
| <b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .  | 66,088.07   | <b>74</b>                | 85,764.01  |                    |

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

|          |   |           |          |     |
|----------|---|-----------|----------|-----|
| <b>a</b> | Total revenue, gains, and other support per audited financial statements . . . . .  |           | <b>a</b> | N/A |
| <b>b</b> | Amounts included on line <b>a</b> but not on Part I, line 12:                       |           |          |     |
| <b>1</b> | Net unrealized gains on investments . . . . .                                       | <b>b1</b> |          |     |
| <b>2</b> | Donated services and use of facilities . . . . .                                    | <b>b2</b> |          |     |
| <b>3</b> | Recoveries of prior year grants . . . . .   | <b>b3</b> |          |     |
| <b>4</b> | Other (specify): .....  | <b>b4</b> |          |     |
|          | Add lines <b>b1</b> through <b>b4</b> . . . . .                                     |           | <b>b</b> |     |
| <b>c</b> | Subtract line <b>b</b> from line <b>a</b> . . . . .                                 |           | <b>c</b> |     |
| <b>d</b> | Amounts included on Part I, line 12, but not on line <b>a</b> :                     |           |          |     |
| <b>1</b> | Investment expenses not included on Part I, line 6b . . . . .                       | <b>d1</b> |          |     |
| <b>2</b> | Other (specify): .....  | <b>d2</b> |          |     |
|          | Add lines <b>d1</b> and <b>d2</b> . . . . .   |           | <b>d</b> |     |
| <b>e</b> | <b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b> . . . . . ▶ |           | <b>e</b> |     |

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|          |  |           |          |     |
|----------|--|-----------|----------|-----|
| <b>a</b> | Total expenses and losses per audited financial statements . . . . .                 |           | <b>a</b> | N/A |
| <b>b</b> | Amounts included on line <b>a</b> but not on Part I, line 17:                        |           |          |     |
| <b>1</b> | Donated services and use of facilities . . . . .                                     | <b>b1</b> |          |     |
| <b>2</b> | Prior year adjustments reported on Part I, line 20 . . . . .                         | <b>b2</b> |          |     |
| <b>3</b> | Losses reported on Part I, line 20 . . . . .   | <b>b3</b> |          |     |
| <b>4</b> | Other (specify): .....   | <b>b4</b> |          |     |
|          | Add lines <b>b1</b> through <b>b4</b> . . . . .                                      |           | <b>b</b> |     |
| <b>c</b> | Subtract line <b>b</b> from line <b>a</b> . . . . .                                  |           | <b>c</b> |     |
| <b>d</b> | Amounts included on Part I, line 17, but not on line <b>a</b> :                      |           |          |     |
| <b>1</b> | Investment expenses not included on Part I, line 6b . . . . .                        | <b>d1</b> |          |     |
| <b>2</b> | Other (specify): .....   | <b>d2</b> |          |     |
|          | Add lines <b>d1</b> and <b>d2</b> . . . . .  |           | <b>d</b> |     |
| <b>e</b> | <b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b> . . . . . ▶ |           | <b>e</b> |     |

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

| (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 plans | (E) Expense account and other allowances |
|---|--|---|---|--|
| Jackie Otte<br>1016 Peter Rd, Schenectady, NY 12303       | State Dir,<br>30 hrs/wk                                  | 4,000.00                                  | 0   | 0  |
| Jane Hogan<br>18 Tuscarora Ave., Geneseo, NY 14454        | Tournament Dir,<br>25 hrs/wk                             | 1,500.00                                  | 0   | 0  |
| LouAnne Pray<br>96 Lock St., Port Crane, NY 13833         | Registrar,<br>20 hrs/wk                                  | 1,500.00                                  | 0   | 0  |
| Sharon Porter<br>PO Box 198, Aurora, NY 13026             | Judges Coord,<br>15 hrs/wk                               | 1,500.00                                  | 0   | 0  |
| Jeff Carter<br>18 Grand Erie Way, Fairport, NY 14450      | Treasurer,<br>20 hrs/wk                                  | 2,000.00                                  | 0   | 0  |
| Harriet Carter<br>18 Grand Erie Way, Fairport, NY 14450   | Recording Sectry,<br>5 hrs/wk                            | 500.00                                    | 0   | 0  |
| Greg Schweers<br>2 Valley Park Cr., Spencerport, NY 14559 | Webmaster,<br>15 hrs/wk                                  | 2,000.00                                  | 0   | 0  |
| Amy Braun<br>25 Tuscarora Ave, Geneseo, NY 14454          | Board Chair,<br>5 hrs/wk                                 | 0   | 0   | 0  |
|   |  |   |   |  |
|   |  |   |   |  |
|   |  |   |   |  |



**Part VI Other Information** (continued)

|            |  | Yes | No |
|------------|--|-----|----|
| <b>82a</b> | 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?  |     | ✓  |
| <b>b</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  |     |    |
| <b>83a</b> | Did the organization comply with the public inspection requirements for returns and exemption applications?  | ✓   |    |
| <b>b</b>   | Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?  | ✓   |    |
| <b>84a</b> | Did the organization solicit any contributions or gifts that were not tax deductible?  |     | ✓  |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |     |    |
| <b>84b</b> |  |     |    |
| <b>85</b>  | <b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members?  |     |    |
| <b>b</b>   | Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.  |     |    |
| <b>c</b>   | Dues, assessments, and similar amounts from members  | 85c |    |
| <b>d</b>   | Section 162(e) lobbying and political expenditures   | 85d |    |
| <b>e</b>   | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices   | 85e |    |
| <b>f</b>   | Taxable amount of lobbying and political expenditures (line 85d less 85e)  | 85f |    |
| <b>g</b>   | Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?  | 85g |    |
| <b>h</b>   | 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?   | 85h |    |
| <b>86</b>  | <b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12   | 86a |    |
| <b>b</b>   | Gross receipts, included on line 12, for public use of club facilities   | 86b |    |
| <b>87</b>  | <b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders  | 87a |    |
| <b>b</b>   | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)  | 87b |    |
| <b>88a</b> | 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   | 88a | ✓  |
| <b>b</b>   | At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI  | 88b | ✓  |
| <b>89a</b> | <b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0; section 4912 ▶ 0; section 4955 ▶ 0   |     |    |
| <b>b</b>   | <b>501(c)(3) and 501(c)(4) orgs.</b> 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  | 89b | ✓  |
| <b>c</b>   | Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958  |     | 0  |
| <b>d</b>   | Enter: Amount of tax on line 89c, above, reimbursed by the organization  |     | 0  |
| <b>e</b>   | <b>All organizations.</b> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?   | 89e | ✓  |
| <b>f</b>   | <b>All organizations.</b> Did the organization acquire a direct or indirect interest in any applicable insurance contract?   | 89f | ✓  |
| <b>g</b>   | <b>For supporting organizations and sponsoring organizations maintaining donor advised funds.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?   | 89g | ✓  |
| <b>90a</b> | List the states with which a copy of this return is filed ▶ <u>New York</u>  |     |    |
| <b>b</b>   | Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)  | 90b | 0  |
| <b>91a</b> | The books are in care of ▶ <u>Jeff Carter</u> Telephone no. ▶ <u>( 585 ) 377-8464</u><br>Located at ▶ <u>18 Grand Erie Way, Fairport, NY</u> ZIP + 4 ▶ <u>14450-2477</u>   |     |    |
| <b>b</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)?<br>If "Yes," enter the name of the foreign country ▶ _____<br>See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts. | 91b | ✓  |

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c**  Yes  No  
 If "Yes," enter the name of the foreign country ▶ .....

**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** |

**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)<br>Related or<br>exempt function<br>income |
|--|---------------------------|---------------|--------------------------------------|---------------|--|
|  | (A)<br>Business code      | (B)<br>Amount | (C)<br>Exclusion code                | (D)<br>Amount |  |
| <b>93</b> Program service revenue:                                   |                           |               |                                      |               |  |
| <b>a</b> Creativity Festival booth                                   |                           |               | 03                                   | 69.30         |  |
| <b>b</b> _____   |                           |               |                                      |               |  |
| <b>c</b> _____   |                           |               |                                      |               |  |
| <b>d</b> _____   |                           |               |                                      |               |  |
| <b>e</b> _____   |                           |               |                                      |               |  |
| <b>f</b> Medicare/Medicaid payments . . . . .                        |                           |               |                                      |               |  |
| <b>g</b> Fees and contracts from government agencies                 |                           |               |                                      |               |  |
| <b>94</b> Membership dues and assessments . . . . .                  |                           |               |                                      |               | 73,840.00                                      |
| <b>95</b> Interest on savings and temporary cash investments         |                           |               | 14                                   | 1,974.55      |  |
| <b>96</b> Dividends and interest from securities . . . . .           |                           |               |                                      |               |  |
| <b>97</b> Net rental income or (loss) from real estate:              |                           |               |                                      |               |  |
| <b>a</b> debt-financed property . . . . .                            |                           |               |                                      |               |  |
| <b>b</b> not debt-financed property . . . . .                        |                           |               |                                      |               |  |
| <b>98</b> Net rental income or (loss) from personal property         |                           |               |                                      |               |  |
| <b>99</b> Other investment income . . . . .                          |                           |               |                                      |               |  |
| <b>100</b> Gain or (loss) from sales of assets other than inventory  |                           |               |                                      |               |  |
| <b>101</b> Net income or (loss) from special events . . . . .        |                           |               |                                      |               |  |
| <b>102</b> Gross profit or (loss) from sales of inventory            |                           |               | 03                                   | 24,613.23     |  |
| <b>103</b> Other revenue: <b>a</b> Rebates                           |                           |               | 03                                   | 1,202.23      |  |
| <b>b</b> Bank Service Fee recapture                                  |                           |               | 03                                   | 55.00         |  |
| <b>c</b> Tournament - Silent Auction                                 |                           |               | 03                                   | 1,661.00      |  |
| <b>d</b> _____   |                           |               |                                      |               |  |
| <b>e</b> _____   |                           |               |                                      |               |  |
| <b>104</b> Subtotal (add columns (B), (D), and (E))                  |                           |               |                                      | 29,575.31     | 73,840.00                                      |
| <b>105</b> Total (add line 104, columns (B), (D), and (E)) . . . . . |                           |               |                                      |               | 103,415.31                                     |

**Note:** Line 105 plus line 1e, 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       | Preparation of solutions to program problems develops problem solving skills  |
| 94       | Focus on creative thinking for both long term and spontaneous problem solving is critical to learning experience  |
| 94       | Presentation of solutions before an audience is an essential part of the learning experience  |
| 94       | Preparation for long term and spontaneous problems builds teamwork skills   |

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

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

**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).

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

|     |    |
|-----|----|
| Yes | No |
|     |    |

|               | (A)<br>Name, address, of each controlled entity | (B)<br>Employer Identification Number | (C)<br>Description of transfer | (D)<br>Amount of transfer |
|---------------|---|---------------------------------------|--------------------------------|---------------------------|
| a             | N/A   |                                       |                                |                           |
| b             |   |                                       |                                |                           |
| c             |   |                                       |                                |                           |
| <b>Totals</b> |   |                                       |                                |                           |

**107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

|     |    |
|-----|----|
| Yes | No |
|     |    |

|               | (A)<br>Name, address, of each controlled entity | (B)<br>Employer Identification Number | (C)<br>Description of transfer | (D)<br>Amount of transfer |
|---------------|---|---------------------------------------|--------------------------------|---------------------------|
| a             | N/A   |                                       |                                |                           |
| b             |   |                                       |                                |                           |
| c             |   |                                       |                                |                           |
| <b>Totals</b> |   |                                       |                                |                           |

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

|     |    |
|-----|----|
| Yes | No |
|     |    |

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: Jeff Carter, Treasurer Date: \_\_\_\_\_

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

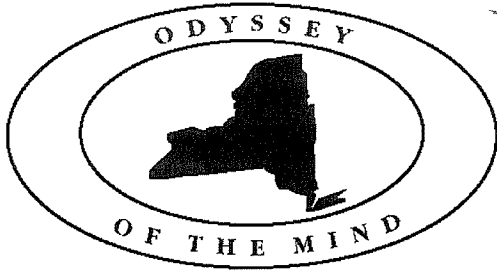
Check if self-employed

Preparer's SSN or PTIN (See Gen. Inst. X) \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_

EIN: \_\_\_\_\_

Phone no. ( ) \_\_\_\_\_



# New York State OM Association, Inc.

New York State OM Association, Inc. Federal ID #: 16-1321466

Supplemental page for form 990 for year 2006 - July 1, 2006 thru June 30, 2007

**Part 1 - Revenue: Line 10c:**

Revenue derived from sale of souvenirs = \$24,613.23

( Pins, mugs, pencils, pens, lanyards, T-shirts, Polo shirts, license plate frames, magnets, hats, mouse pads, tote bags, beanie babies, ... )

Part II - Statement of Functional Expenses

**Line 22: Grants & Allocations:**

Scholarship awards to 3 students @ \$500 each = \$1,500.00

**Line 43: Other Expenses not covered above**

43(a): Insurance: event general liability, Directors & Officers Insurance (\$1,961.41)

43(b): Program Giveaways (\$4,116.63), Lost & Damaged Inventory costs (\$93.80)

43(c): Fees paid: Bank service fees, tax and program filing fees, (\$80.00)

Part V-A – List of Officers, Directors, Trustees and Key Employees

Board of Directors, in excess of those already listed in Part V, and that do not receive any compensation.

William Everett, 4 Sawyer Lane, Spencerport, NY 14559, Director, Corp Secretary

Leon Frost, 611 West German St., Herkimer, NY 13350, Director

Jim Hoelscher, 19 Brentfield Cr., Rochester, NY 14617, Director

Wayne Otte, 1016 Peter Rd, Schenectady, NY 12303, Director

Rick Pray, 96 Lock St, Port Crane, NY 13833, Director

Lee Willbanks, 25723 NYS Rt 180, Dexter, NY 13634, Director

Part V-A -- Line 75b -- Key relationships of Officers & Board members

State Director ( Jackie Otte ) and one of the Directors ( Wayne Otte ) are married.

Registrar ( LouAnn Pray ) and one of the Directors ( Rick Pray ) are married.

Treasurer ( Jeff Carter ) and the Recording Secretary ( Harriet Carter ) are married.



## New York State OM Association, Inc.

**New York State OM Association, Inc. Federal ID #: 16-1321466**

**Supplemental page for form 990 for year 2006 - July 1, 2006 thru June 30, 2007**

page 2

### Part V-A -- Line 75c -- Compensation from Related organizations

- Treasurer and a Director of this organization ( Jeff Carter ) is also Treasurer and a Director of a related organization. For this organization the Treasurer received an honorarium of \$2,000 and from the related organization the treasurer received a stipend of \$125. There is no compensation related to the Directorships of either organization. No benefits or expense account compensation for either organization.
- This organization operates the “Odyssey of the Mind” program in the state of New York. The related organization operates the “Odyssey of the Mind” program in one of the 16 regions in the state ( the Rochester region ). The state organization provides governance of the program, setting key dates for state level events, setting operational guidelines, etc., that influences what each of the regional organizations does. The state organization does not set or govern budgets or directly manage any of the regional organizations.
- The related organization is;  
EIN: 20-2119408, Greater Rochester Regional Odyssey of the Mind Association, Inc.

### Part VI -- Line 77 -- Changes made to governing documents during this past year

- The organizations Bylaws were updated and approved on October 21, 2006. A copy of the revised bylaws is attached.

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

OMB No. 1545-0047

**2006**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

|  |  |
|--|--|
| Name of the organization<br>New York State OM Association, Inc | Employer identification number<br>16 : 1321466 |
|--|--|

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 2 of the instructions. List each one. If there are none, enter "None.")

| (a) Name and address of each employee paid more than \$50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| None  |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
| Total number of other employees paid over \$50,000 ▶          |  |                  |   |  |

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| None  |                     |                  |
|   |                     |                  |
|   |                     |                  |
|   |                     |                  |
|   |                     |                  |
|   |                     |                  |
|   |                     |                  |
|   |                     |                  |
| Total number of others receiving over \$50,000 for professional services ▶  |                     |                  |

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

| (a) Name and address of each independent contractor paid more than \$50,000    | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
| Total number of other contractors receiving over \$50,000 for other services ▶ |                     |                  |

**Part III** **Statements About Activities** (See page 2 of the instructions.)

|   | Yes | No |
|---|-----|----|
| <b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) . . . . .   |     | ✓  |
| Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.   |     |    |
| <b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) |     |    |
| <b>a</b> Sale, exchange, or leasing of property? . . . . .  |     | ✓  |
| <b>b</b> Lending of money or other extension of credit? . . . . .   |     | ✓  |
| <b>c</b> Furnishing of goods, services, or facilities? . . . . .  |     | ✓  |
| <b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .  | ✓   |    |
| <b>e</b> Transfer of any part of its income or assets? . . . . .  |     | ✓  |
| <b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) . . . . .  | ✓   |    |
| <b>b</b> Did the organization have a section 403(b) annuity plan for its employees? . . . . .   |     | ✓  |
| <b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement . . . . .   |     | ✓  |
| <b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .  |     | ✓  |
| <b>4a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g . . . . .  |     | ✓  |
| <b>b</b> Did the organization make any taxable distributions under section 4966? . . . . .  |     |    |
| <b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .   |     |    |
| <b>d</b> Enter the total number of donor advised funds owned at the end of the tax year . . . . . ▶ _____   |     |    |
| <b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year . . ▶ _____   |     |    |
| <b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts . . . . . ▶ _____   |     | 0  |
| <b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____   |     | 0  |

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ .....
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

| (a)<br>Name(s) of supported organization(s) | (b)<br>Employer identification number (EIN) | (c)<br>Type of organization (described in lines 5 through 12 above or IRC section) | (d)<br>Is the supported organization listed in the supporting organization's governing documents? |    | (e)<br>Amount of support |
|---|---|--|---|----|--------------------------|
|   |   |  | Yes   | No |                          |
|   |   |  |   |    |                          |
|   |   |  |   |    |                          |
|   |   |  |   |    |                          |
|   |   |  |   |    |                          |
|   |   |  |   |    |                          |
|   |   |  |   |    |                          |
| <b>Total</b> . . . . .                      |   |  |   |    |                          |

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

| Calendar year (or fiscal year beginning in)   | (a) 2005   | (b) 2004   | (c) 2003   | (d) 2002   | (e) Total             |
|---|------------|------------|------------|------------|-----------------------|
| <b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)  | 2,330.00   | 2,800.00   | 3,970.00   | 5,080.00   | 14,180.00             |
| <b>16</b> Membership fees received  | 67,024.00  | 69,874.00  | 49,245.00  | 42,530.00  | 228,673.00            |
| <b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose   | 55,033.54  | 57,647.51  | 87,496.04  | 79,383.30  | 279,560.39            |
| <b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975  | 1,064.28   | 710.34     | 273.95     | 316.30     | 2,364.87              |
| <b>19</b> Net income from unrelated business activities not included in line 18.  |            |            |            |            |                       |
| <b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf  |            |            |            |            |                       |
| <b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge  |            |            |            |            |                       |
| <b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets  |            |            |            |            |                       |
| <b>23</b> Total of lines 15 through 22  | 125,451.82 | 131,031.85 | 140,984.99 | 127,309.60 | 524,778.26            |
| <b>24</b> Line 23 minus line 17   | 70,418.28  | 73,384.34  | 53,488.95  | 47,926.30  | 245,217.87            |
| <b>25</b> Enter 1% of line 23   | 1,254.52   | 1,310.32   | 1,409.85   | 1,273.10   |                       |
| <b>26 Organizations described on lines 10 or 11:</b>  |            |            |            |            |                       |
| <b>a</b> Enter 2% of amount in column (e), line 24  |            |            |            |            | <b>26a</b>            |
| <b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts  |            |            |            |            | <b>26b</b>            |
| <b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)  |            |            |            |            | <b>26c</b>            |
| <b>d</b> Add: Amounts from column (e) for lines: 18 _____ 19 _____<br>22 _____ 26b _____  |            |            |            |            | <b>26d</b>            |
| <b>e</b> Public support (line 26c minus line 26d total)   |            |            |            |            | <b>26e</b>            |
| <b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))   |            |            |            |            | <b>26f</b> %          |
| <b>27 Organizations described on line 12:</b>   |            |            |            |            |                       |
| <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year:   |            |            |            |            |                       |
| (2005) ..... 1530 (2004) ..... 1800 (2003) ..... 2250 (2002) ..... 2000   |            |            |            |            |                       |
| <b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) <b>Do not file this list with your return.</b> After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: |            |            |            |            |                       |
| (2005) ..... 0 (2004) ..... 0 (2003) ..... 0 (2002) ..... 0   |            |            |            |            |                       |
| <b>c</b> Add: Amounts from column (e) for lines: 15 <u>14,180.00</u> 16 <u>228,673.00</u><br>17 <u>279,560.39</u> 20 <u>0</u> 21 <u>0</u>   |            |            |            |            | <b>27c</b> 522,413.39 |
| <b>d</b> Add: Line 27a total <u>7,580.00</u> and line 27b total <u>0</u>  |            |            |            |            | <b>27d</b> 7,580.00   |
| <b>e</b> Public support (line 27c total minus line 27d total)   |            |            |            |            | <b>27e</b> 514,833.39 |
| <b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e)  |            |            |            |            | <b>27f</b> 524,778.26 |
| <b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))   |            |            |            |            | <b>27g</b> 98.1 %     |
| <b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))   |            |            |            |            | <b>27h</b> 00.5 %     |
| <b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. <b>Do not file this list with your return.</b> Do not include these grants in line 15.  |            |            |            |            |                       |

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

|  | Yes | No |
|--|-----|----|
| <b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .  |     |    |
| <b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .   |     |    |
| <b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . .<br>If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)<br>-----<br>-----<br>----- |     |    |
| <b>32</b> Does the organization maintain the following:  |     |    |
| <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .   |     |    |
| <b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .   |     |    |
| <b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .   |     |    |
| <b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  |     |    |
| If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)<br>-----<br>-----   |     |    |
| <b>33</b> Does the organization discriminate by race in any way with respect to:   |     |    |
| <b>a</b> Students' rights or privileges? . . . . .   |     |    |
| <b>b</b> Admissions policies? . . . . .  |     |    |
| <b>c</b> Employment of faculty or administrative staff? . . . . .  |     |    |
| <b>d</b> Scholarships or other financial assistance? . . . . .   |     |    |
| <b>e</b> Educational policies? . . . . .   |     |    |
| <b>f</b> Use of facilities? . . . . .  |     |    |
| <b>g</b> Athletic programs? . . . . .  |     |    |
| <b>h</b> Other extracurricular activities? . . . . .   |     |    |
| If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)<br>-----<br>-----  |     |    |
| <b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .   |     |    |
| <b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .<br>If you answered "Yes" to either 34a or b, please explain using an attached statement.   |     |    |
| <b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .  |     |    |

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group. Check **b**  if you checked "a" and "limited control" provisions apply.

| <b>Limits on Lobbying Expenditures</b>                    |   | (a)<br>Affiliated group<br>totals | (b)<br>To be completed<br>for all electing<br>organizations |
|---|---|-----------------------------------|---|
| (The term "expenditures" means amounts paid or incurred.) |   |                                   |   |
| <b>36</b>   | Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .               | <b>36</b>                         |   |
| <b>37</b>   | Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .               | <b>37</b>                         |   |
| <b>38</b>   | Total lobbying expenditures (add lines 36 and 37) . . . . .   | <b>38</b>                         |   |
| <b>39</b>   | Other exempt purpose expenditures . . . . .   | <b>39</b>                         |   |
| <b>40</b>   | Total exempt purpose expenditures (add lines 38 and 39) . . . . .                                     | <b>40</b>                         |   |
| <b>41</b>   | Lobbying nontaxable amount. Enter the amount from the following table—                                |                                   |   |
|   | <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b>                         |                                   |   |
|   | Not over \$500,000 . . . . . 20% of the amount on line 40 . . . . .                                   |                                   |   |
|   | Over \$500,000 but not over \$1,000,000 . . . . . \$100,000 plus 15% of the excess over \$500,000     |                                   |   |
|   | Over \$1,000,000 but not over \$1,500,000 . . . . . \$175,000 plus 10% of the excess over \$1,000,000 | <b>41</b>                         |   |
|   | Over \$1,500,000 but not over \$17,000,000 . . . . . \$225,000 plus 5% of the excess over \$1,500,000 |                                   |   |
|   | Over \$17,000,000 . . . . . \$1,000,000 . . . . .   |                                   |   |
| <b>42</b>   | Grassroots nontaxable amount (enter 25% of line 41). . . . .  | <b>42</b>                         |   |
| <b>43</b>   | Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36. . . . .                     | <b>43</b>                         |   |
| <b>44</b>   | Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38. . . . .                     | <b>44</b>                         |   |

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
 See the instructions for lines 45 through 50 on page 13 of the instructions.)

| Calendar year (or<br>fiscal year beginning in) ▶         | Lobbying Expenditures During 4-Year Averaging Period |             |             |             |              |
|--|--|-------------|-------------|-------------|--------------|
|  | (a)<br>2006  | (b)<br>2005 | (c)<br>2004 | (d)<br>2003 | (e)<br>Total |
| <b>45</b> Lobbying nontaxable amount . . . . .           |  |             |             |             |              |
| <b>46</b> Lobbying ceiling amount (150% of line 45(e))   |  |             |             |             |              |
| <b>47</b> Total lobbying expenditures . . . . .          |  |             |             |             |              |
| <b>48</b> Grassroots nontaxable amount . . . . .         |  |             |             |             |              |
| <b>49</b> Grassroots ceiling amount (150% of line 48(e)) |  |             |             |             |              |
| <b>50</b> Grassroots lobbying expenditures . . . . .     |  |             |             |             |              |

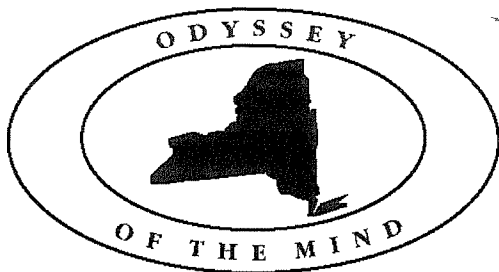
**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | Yes                      | No                                  | Amount |
|---|--------------------------|-------------------------------------|--------|
| <b>a</b> Volunteers . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> ). . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>c</b> Media advertisements . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>d</b> Mailings to members, legislators, or the public . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>e</b> Publications, or published or broadcast statements . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>f</b> Grants to other organizations for lobbying purposes . . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body. . . . .  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |        |
| <b>i</b> Total lobbying expenditures (Add lines <b>c</b> through <b>h</b> ). . . . .  |                          |                                     | 0      |

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.





## New York State OM Association, Inc.

New York State OM Association, Inc. Federal ID #: 16-1321466

Supplemental page for form 990 Schedule A for year 2006  
July 1, 2006 thru June 30, 2007

Part III, 2d: See Part IV of Form 990 for value of Honorariums paid. Expenses incurred by individual Directors or Officers are reimbursed as provided by operating policies accompanied by detailed receipts and an expense report. Only direct expenses incurred are reimbursed

Part III, 3: Awarded Scholarships to 3 individuals

Selection is based on past involvement with the *Odyssey of the Mind* program, involvement with other extracurricular activities, recommendations from teachers and coaches and quality of responses to questions related to the *Odyssey of the Mind* program. Selection was conducted by a committee based on the above criteria using a weighted average calculation.

**NYSOMA**  
**Balance Sheet**  
As of June 30, 2007

|                                       | <u>Jun 30, 07</u>              |
|---------------------------------------|--------------------------------|
| <b>ASSETS</b>                         |                                |
| <b>Current Assets</b>                 |                                |
| <b>Checking/Savings</b>               |                                |
| Operating Account                     | 827.29                         |
| Savings Account - CD 1 year+          | 44,354.76                      |
| Savings Account - General             | 28,182.98                      |
| <b>Total Checking/Savings</b>         | <u>73,365.03</u>               |
| <b>Other Current Assets</b>           |                                |
| Inventory                             | 12,398.98                      |
| <b>Total Other Current Assets</b>     | <u>12,398.98</u>               |
| <b>Total Current Assets</b>           | 85,764.01                      |
| <b>Fixed Assets</b>                   |                                |
| <b>Fixed Assets</b>                   |                                |
| Accumulated Depreciation              | -3,489.50                      |
| Fixed Assets - Other                  | 3,489.50                       |
| <b>Total Fixed Assets</b>             | <u>0.00</u>                    |
| <b>Total Fixed Assets</b>             | <u>0.00</u>                    |
| <b>TOTAL ASSETS</b>                   | <b><u><u>85,764.01</u></u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                                |
| <b>Equity</b>                         |                                |
| *Retained Earnings                    | 33,191.80                      |
| Equity                                | 32,896.27                      |
| Net Income                            | 19,675.94                      |
| <b>Total Equity</b>                   | <u>85,764.01</u>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u><u>85,764.01</u></u></b> |

## NYSOMA

## Profit &amp; Loss Budget vs. Actual

July 2006 through June 2007

|  | Jul '06 - Jun 07 | Budget     | \$ Over Budget | % of Budget |
|--|------------------|------------|----------------|-------------|
| <b>Ordinary Income/Expense</b>           |                  |            |                |             |
| <b>Income</b>                            |                  |            |                |             |
| <b>Activities</b>                        |                  |            |                |             |
| Creativity Fest                          | 69.30            |            |                |             |
| <b>Total Activities</b>                  | 69.30            |            |                |             |
| <b>Donations &amp; Sponsorship</b>       |                  |            |                |             |
| Sponsorship                              | 1,800.00         | 2,500.00   | -700.00        | 72.0%       |
| <b>Total Donations &amp; Sponsorship</b> | 1,800.00         | 2,500.00   | -700.00        | 72.0%       |
| <b>Interest Income</b>                   | 1,974.55         | 1,000.00   | 974.55         | 197.5%      |
| <b>Membership Income</b>                 |                  |            |                |             |
| Late Fee, Membership                     | 1,350.00         |            |                |             |
| Membership Fees                          | 36,385.00        | 37,200.00  | -815.00        | 97.8%       |
| Refunds                                  | -255.00          |            |                |             |
| <b>Total Membership Income</b>           | 37,480.00        | 37,200.00  | 280.00         | 100.8%      |
| <b>Rebate Income</b>                     |                  |            |                |             |
| CCI Rebate                               | 21,780.00        | 21,000.00  | 780.00         | 103.7%      |
| Hotel Rebate                             | 1,056.00         | 800.00     | 256.00         | 132.0%      |
| Tournament Pictures                      | 146.23           | 125.00     | 21.23          | 117.0%      |
| <b>Total Rebate Income</b>               | 22,982.23        | 21,925.00  | 1,057.23       | 104.8%      |
| <b>Regional Pin Service Income</b>       | 81.00            | 100.00     | -19.00         | 81.0%       |
| <b>Returned Check Charges</b>            | 55.00            |            |                |             |
| <b>Sales</b>                             |                  |            |                |             |
| Regional Sales                           | 7,589.24         | 5,500.00   | 2,089.24       | 138.0%      |
| <b>State Merchandise Sales</b>           |                  |            |                |             |
| CCI Consignment & Sales                  | 5,319.00         | 6,500.00   | -1,181.00      | 81.8%       |
| PC/HJ Training Event Sales               | 1,028.50         | 1,300.00   | -271.50        | 79.1%       |
| Sales                                    | 8,602.50         | 8,500.00   | 102.50         | 101.2%      |
| WF Merchandise Sales                     | 505.50           | 600.00     | -94.50         | 84.3%       |
| <b>Total State Merchandise Sales</b>     | 15,455.50        | 16,900.00  | -1,444.50      | 91.5%       |
| Worlds Pin Sales                         | 26,443.00        | 26,500.00  | -57.00         | 99.8%       |
| Worlds T-Shirt sales                     | 4,132.00         | 3,100.00   | 1,032.00       | 133.3%      |
| <b>Total Sales</b>                       | 53,619.74        | 52,000.00  | 1,619.74       | 103.1%      |
| <b>Scholarship</b>                       |                  |            |                |             |
| Donations for Scholarship                | 500.00           |            |                |             |
| Silent Auction                           | 1,282.00         | 1,000.00   | 282.00         | 128.2%      |
| <b>Total Scholarship</b>                 | 1,782.00         | 1,000.00   | 782.00         | 178.2%      |
| <b>SF Registration Income</b>            | 13,830.00        | 13,200.00  | 630.00         | 104.8%      |
| <b>Silent Auction</b>                    | 379.00           | 500.00     | -121.00        | 75.8%       |
| <b>Workshops Programs</b>                | 750.00           | 2,800.00   | -2,050.00      | 26.8%       |
| <b>Total Income</b>                      | 134,802.82       | 132,225.00 | 2,577.82       | 101.9%      |
| <b>Expense</b>                           |                  |            |                |             |
| <b>Bank Fees</b>                         | 30.00            | 50.00      | -20.00         | 60.0%       |
| <b>Board/Officer Expense</b>             |                  |            |                |             |
| Banquet & Facilities                     | 35.00            |            |                |             |
| Food                                     | 1,793.77         | 1,400.00   | 393.77         | 128.1%      |
| Honorariums                              | 13,000.00        | 13,000.00  | 0.00           | 100.0%      |
| Lodging                                  | 3,188.32         | 2,200.00   | 988.32         | 144.9%      |
| Mileage                                  | 2,924.15         | 3,360.00   | -435.85        | 87.0%       |
| Photocopying                             | 40.00            | 75.00      | -35.00         | 53.3%       |
| Postage                                  | 103.65           | 100.00     | 3.65           | 103.7%      |
| Shirts                                   | 0.00             | 0.00       | 0.00           | 0.0%        |
| Supplies                                 | 207.56           | 450.00     | -242.44        | 46.1%       |
| Telephone                                | 9.95             | 25.00      | -15.05         | 39.8%       |
| <b>Total Board/Officer Expense</b>       | 21,302.40        | 20,610.00  | 692.40         | 103.4%      |
| <b>Charitable Contributions</b>          |                  |            |                |             |
| Creative Opportunities Unlimite          | 500.00           |            |                |             |
| <b>Total Charitable Contributions</b>    | 500.00           |            |                |             |
| <b>Coach's Training</b>                  |                  |            |                |             |
| Food                                     | 0.00             | 100.00     | -100.00        | 0.0%        |
| Lodging                                  | 0.00             | 300.00     | -300.00        | 0.0%        |
| Mileage                                  | 8.40             | 280.00     | -271.60        | 3.0%        |
| Photocopy                                | 0.00             | 25.00      | -25.00         | 0.0%        |
| Supplies                                 | 0.00             | 25.00      | -25.00         | 0.0%        |
| <b>Total Coach's Training</b>            | 8.40             | 730.00     | -721.60        | 1.2%        |

## NYSOMA

## Profit &amp; Loss Budget vs. Actual

July 2006 through June 2007

|  | Jul '06 - Jun 07 | Budget    | \$ Over Budget | % of Budget |
|--|------------------|-----------|----------------|-------------|
| <b>Inventory Adjustment</b>              |                  |           |                |             |
| Inventory Lost & Broken                  | 93.80            | 300.00    | -206.20        | 31.3%       |
| Purchases moved to Inventory             | 1,921.56         |           |                |             |
| <b>Total Inventory Adjustment</b>        | 2,015.36         | 300.00    | 1,715.36       | 671.8%      |
| <b>Legal</b>                             |                  |           |                |             |
| Accounting                               | 0.00             | 100.00    | -100.00        | 0.0%        |
| Filing Fees                              | 50.00            | 50.00     | 0.00           | 100.0%      |
| Insurance                                | 1,961.41         | 2,000.00  | -38.59         | 98.1%       |
| <b>Total Legal</b>                       | 2,011.41         | 2,150.00  | -138.59        | 93.6%       |
| <b>Membership Expense</b>                |                  |           |                |             |
| Photocopy                                | 19.08            |           |                |             |
| Postage                                  | 65.00            | 75.00     | -10.00         | 86.7%       |
| Supplies                                 | 0.00             | 75.00     | -75.00         | 0.0%        |
| <b>Total Membership Expense</b>          | 84.08            | 150.00    | -65.92         | 56.1%       |
| <b>Officials Expense</b>                 |                  |           |                |             |
| Banquet Facilities                       | 100.00           | 500.00    | -400.00        | 20.0%       |
| Food                                     | 1,787.10         | 1,500.00  | 287.10         | 119.1%      |
| Lodging                                  | 2,112.50         | 2,500.00  | -387.50        | 84.5%       |
| Mileage                                  | 390.00           | 500.00    | -110.00        | 78.0%       |
| Photocopying                             | 75.61            | 200.00    | -124.39        | 37.8%       |
| Postage                                  | 140.40           | 350.00    | -209.60        | 40.1%       |
| Supplies                                 | 62.56            | 200.00    | -137.44        | 31.3%       |
| <b>Total Officials Expense</b>           | 4,668.17         | 5,750.00  | -1,081.83      | 81.2%       |
| <b>Program Growth</b>                    |                  |           |                |             |
| Air Fare                                 | 0.00             | 225.00    | -225.00        | 0.0%        |
| Facilities                               | 0.00             | 100.00    | -100.00        | 0.0%        |
| Food                                     | 0.00             | 500.00    | -500.00        | 0.0%        |
| Giveaways                                | 0.00             | 50.00     | -50.00         | 0.0%        |
| Lodging                                  | 0.00             | 650.00    | -650.00        | 0.0%        |
| Mileage                                  | 22.80            | 400.00    | -377.20        | 5.7%        |
| Photocopying                             | 0.00             | 25.00     | -25.00         | 0.0%        |
| Postage                                  | 0.00             | 25.00     | -25.00         | 0.0%        |
| Supplies                                 | 0.00             | 25.00     | -25.00         | 0.0%        |
| <b>Total Program Growth</b>              | 22.80            | 2,000.00  | -1,977.20      | 1.1%        |
| <b>Regional Director's Expense</b>       |                  |           |                |             |
| Facilities                               | 36.00            |           |                |             |
| Food                                     | 430.90           | 450.00    | -19.10         | 95.8%       |
| Mileage                                  | 125.58           | 150.00    | -24.42         | 83.7%       |
| Postage                                  | 0.00             | 25.00     | -25.00         | 0.0%        |
| Shirts                                   | 99.91            | 150.00    | -50.09         | 66.6%       |
| <b>Total Regional Director's Expense</b> | 692.39           | 775.00    | -82.61         | 89.3%       |
| <b>Sales Expense</b>                     |                  |           |                |             |
| pins                                     | 3,902.39         | 5,000.00  | -1,097.61      | 78.0%       |
| Postage                                  | 0.00             | 25.00     | -25.00         | 0.0%        |
| Promotions                               | 285.96           | 400.00    | -114.04        | 71.5%       |
| Purchases for resale                     | 5,064.74         | 4,000.00  | 1,064.74       | 126.6%      |
| Shirts                                   | 1,200.00         | 1,200.00  | 0.00           | 100.0%      |
| Stipends                                 | 300.00           | 300.00    | 0.00           | 100.0%      |
| Supplies                                 | 0.00             | 25.00     | -25.00         | 0.0%        |
| <b>Total Sales Expense</b>               | 10,753.09        | 10,950.00 | -196.91        | 98.2%       |
| <b>Scholarship Awards</b>                |                  |           |                |             |
| Postage                                  | 0.00             | 50.00     | -50.00         | 0.0%        |
| Supplies                                 | 0.00             | 50.00     | -50.00         | 0.0%        |
| Scholarship Awards - Other               | 1,500.00         | 1,000.00  | 500.00         | 150.0%      |
| <b>Total Scholarship Awards</b>          | 1,500.00         | 1,100.00  | 400.00         | 136.4%      |
| <b>Sponsorship</b>                       |                  |           |                |             |
| Document Production                      | 0.00             | 400.00    | -400.00        | 0.0%        |
| Giveaways                                | 0.00             | 50.00     | -50.00         | 0.0%        |
| Postage                                  | 0.00             | 50.00     | -50.00         | 0.0%        |
| Supplies                                 | 0.00             | 50.00     | -50.00         | 0.0%        |
| <b>Total Sponsorship</b>                 | 0.00             | 550.00    | -550.00        | 0.0%        |

## Profit &amp; Loss Budget vs. Actual

July 2006 through June 2007

Accrual Basis

|                                   | Jul '06 - Jun 07  | Budget            | \$ Over Budget    | % of Budget   |
|-----------------------------------|-------------------|-------------------|-------------------|---------------|
| <b>Summer Program</b>             |                   |                   |                   |               |
| Facilities                        | 0.00              | 200.00            | -200.00           | 0.0%          |
| Food                              | 803.84            | 500.00            | 303.84            | 160.8%        |
| Lodging                           | 917.64            | 600.00            | 317.64            | 152.9%        |
| Mileage                           | 684.30            | 480.00            | 204.30            | 142.6%        |
| Photocopying                      | 0.00              | 50.00             | -50.00            | 0.0%          |
| Postage                           | 0.00              | 125.00            | -125.00           | 0.0%          |
| Shirts                            | 0.00              | 600.00            | -600.00           | 0.0%          |
| Supplies                          | 176.50            | 150.00            | 26.50             | 117.7%        |
| <b>Total Summer Program</b>       | <b>2,582.28</b>   | <b>2,705.00</b>   | <b>-122.72</b>    | <b>95.5%</b>  |
| <b>Tournament Expense</b>         |                   |                   |                   |               |
| Awards                            | 2,105.45          | 2,200.00          | -94.55            | 95.7%         |
| Event Center                      | 2,300.00          | 2,500.00          | -200.00           | 92.0%         |
| Food                              | 9,763.87          | 9,500.00          | 263.87            | 102.8%        |
| Lodging                           | 10,182.00         | 13,000.00         | -2,818.00         | 78.3%         |
| Mileage                           | 170.40            | 160.00            | 10.40             | 106.5%        |
| Photocopying                      | 9.45              | 100.00            | -90.55            | 9.5%          |
| Postage                           | 4.05              | 50.00             | -45.95            | 8.1%          |
| Printing                          | 339.81            | 2,400.00          | -2,060.19         | 14.2%         |
| Promotions                        | 0.00              | 150.00            | -150.00           | 0.0%          |
| Shirts                            | 1,360.76          | 1,300.00          | 60.76             | 104.7%        |
| Site Use Expense                  | 18,272.00         | 23,000.00         | -4,728.00         | 79.4%         |
| Supplies                          | 678.80            | 500.00            | 178.80            | 135.8%        |
| Transportation                    | 550.00            | 1,200.00          | -650.00           | 45.8%         |
| <b>Total Tournament Expense</b>   | <b>45,736.59</b>  | <b>56,060.00</b>  | <b>-10,323.41</b> | <b>81.6%</b>  |
| <b>Website Expense</b>            | <b>0.00</b>       | <b>400.00</b>     | <b>-400.00</b>    | <b>0.0%</b>   |
| <b>World Finals Expense</b>       |                   |                   |                   |               |
| Airfare                           | 296.00            | 500.00            | -204.00           | 59.2%         |
| Creativity Fest                   | 255.00            | 1,000.00          | -745.00           | 25.5%         |
| Food                              | 887.45            | 900.00            | -12.55            | 98.6%         |
| Giveaways                         | 3,831.67          | 2,800.00          | 1,031.67          | 136.8%        |
| Mileage                           | 384.58            | 560.00            | -175.42           | 68.7%         |
| Pins                              | 13,926.56         | 15,000.00         | -1,073.44         | 92.8%         |
| Postage/Shipping                  | 390.75            | 500.00            | -109.25           | 78.2%         |
| Shirts                            |                   |                   |                   |               |
| Purchases                         | 3,072.26          | 2,800.00          | 272.26            | 109.7%        |
| <b>Total Shirts</b>               | <b>3,072.26</b>   | <b>2,800.00</b>   | <b>272.26</b>     | <b>109.7%</b> |
| Supplies                          | 175.64            | 900.00            | -724.36           | 19.5%         |
| <b>Total World Finals Expense</b> | <b>23,219.91</b>  | <b>24,960.00</b>  | <b>-1,740.09</b>  | <b>93.0%</b>  |
| <b>Total Expense</b>              | <b>115,126.88</b> | <b>129,240.00</b> | <b>-14,113.12</b> | <b>89.1%</b>  |
| <b>Net Ordinary Income</b>        | <b>19,675.94</b>  | <b>2,985.00</b>   | <b>16,690.94</b>  | <b>659.2%</b> |
| <b>Net Income</b>                 | <b>19,675.94</b>  | <b>2,985.00</b>   | <b>16,690.94</b>  | <b>659.2%</b> |

**BY-LAWS  
OF  
NEW YORK STATE OM ASSOCIATION, INC.**

**(NYSOMA)**

Adopted: October 21, 2006

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**BY-LAWS  
OF  
NEW YORK STATE OM ASSOCIATION, INC.  
(NYSOMA)**

**ARTICLE I - MEMBERS**

THE CORPORATION SHALL HAVE NO MEMBERS.

**ARTICLE II - BOARD OF DIRECTORS**

**Section 1. Power of Board and Qualification of Directors.** The Corporation shall be managed by its Board of Directors. Each Director shall be at least eighteen years of age.

**Section 2. Number and Term of Office.**

(a) The Board of Directors shall consist of not less than five (5) nor more than eleven (11) members, the number of Directors to be determined from time to time by resolution of the entire Board of Directors provided that no decrease in the number of Directors shall shorten the term of any incumbent Director. As used in this Article, "entire Board of Directors" means the total number of Directors entitled to vote which the Corporation would have if there were no vacancies.

(b) Directors shall be elected at the annual meeting of the Board of Directors and shall hold office for three-year terms, except first time directors shall hold office for a one year term, and until their successors have been elected or appointed and qualified. Directors shall be divided into three classes for the purpose of staggering their terms of office.

(c) Each Director shall have one vote.

**Section 3. Organization.** At each meeting of the Board of Directors, the Chairperson, or, in the absence of the Chairperson, the Vice-Chairperson, shall preside, or in the absence of either of such officers, a Chairperson chosen by a majority of the Directors present shall preside. The Recording Secretary shall act as secretary to the Board of Directors. In the event the Recording Secretary shall be absent from any meeting of the Board of Directors, the Secretary shall act as secretary. In the event both are absent from any meeting of the Board of Directors, the meeting shall select its secretary.

**Section 4. Resignations and Removal of Directors.**

(a) Any Director of the Corporation may resign at any time by giving written notice to the Chairperson or to the Secretary. Such resignation shall take effect at the time specified therein or, if no time be specified, then on delivery.

(b) Any or all of the Directors may be removed for cause by two-thirds vote of the entire Board of Directors.

**Section 5. Newly Created Directorships and Vacancies.** Newly created Directorships resulting from an increase in the number of Directors and vacancies occurring in the Board of Directors for any reason shall be filled by vote of a majority of Directors then in office, regardless of their number. Directors elected to fill newly created directorships shall hold

office in accordance with their classification and until their successors have been elected and qualified. Directors elected to fill vacancies shall serve until the next annual meeting at which the election of Directors is in the regular order of business and until their successors are elected and have qualified.

**Section 6. Action by the Board of Directors.**

(a) Except as otherwise provided by law or in these By-laws, the act of the Board of Directors means action at a meeting of the Board by vote of a majority of the Directors present at the time of the vote, if a quorum is present at such time.

(b) Any action required or permitted to be taken by the Board of Directors or any committee thereof may be taken without a meeting if all members of the Board or the committee consent in writing to the adoption of a resolution authorizing the action. The resolution and the written consents thereto by the members of the Board or committee shall be filed with the minutes of the proceedings of the Board or committee.

(c) Any one or more members of the Board of Directors or any committee thereof may participate in a meeting of such Board or committee by means of a telephone conference or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

**Section 7. Place of Meeting.** The Board of Directors may hold its meetings at such place or places within or without the State of New York as the Board of Directors may from time to time by resolution determine.

**Section 8. Annual Meetings.** As soon as practical after each annual election of Directors, the Board of Directors shall meet for the purpose of organization and the transaction of other business. Notice of such meeting need not be given. Such first meeting may be held at any other time; and if it is held at another time, notice shall be given as hereinafter provided for special meetings of the Board of Directors.

**Section 9. Regular Meetings.** Regular meetings of the Board of Directors may be held without notice at such times as may be fixed from time to time by resolution of the Board of Directors.

**Section 10. Special Meetings.** Special meetings of the Board of Directors shall be held whenever called by the Chairperson, the State Director, or by any three (3) of the Directors. Notice shall be given orally, by telefax, or by mail (including e-mail) and shall state the purposes, time and place of the meeting. If notice is given orally, in person or by telephone, it shall be given not less than one day before the meeting; if it is given by telefax or by mail, it shall be given not less than three days before the meeting.

**Section 11. Waivers of Notice.** Notice of a meeting need not be given to any Director who submits a signed waiver of notice whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to him.

**Section 12. Quorum.**

(a) A majority of the entire Board shall constitute a quorum for the transaction of business.

(b) A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place without notice to any Director.

**Section 13. Compensation.** Directors shall receive no compensation for their services but may be reimbursed for the expenses reasonably incurred by them in the performance of their duties.

**Section 14. Annual Report.** The Board of Directors shall present at the Annual Meeting a report verified by the State Director and the Treasurer or by a majority of the Directors, showing in appropriate detail the following:

(a) The assets and liabilities, including the trust funds, of the Corporation as of the end of the twelve-month fiscal period terminating not more than six months prior to said meeting.

(b) The principal changes in assets and liabilities, including trust funds, during said fiscal period.

(c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes during said fiscal period.

(d) The expenses or disbursements of the Corporation for both general and restricted purposes, during said fiscal period.

This report shall be filed with the records of this Corporation and a copy thereof entered in the minutes of the proceedings of the Annual Meeting.

### ARTICLE III - COMMITTEES

**Section 1. Executive Committee and Other Standing Committees.** The Board of Directors, by resolution adopted by a majority of the entire Board, may designate from among its members an Executive Committee and other standing committees consisting of three (3) or more Directors. The standing committees shall have such authority as the Board shall by resolution provide; and the Executive Committee shall have all the authority of the Board, except that no such committee shall have authority as to the following matters:

(a) The filling of vacancies in the Board or in any committee.

(b) The fixing of compensation of the Directors for serving on the Board or on any committee.

(c) The amendment or repeal of the By-laws, or the adoption of new By-laws.

(d) The amendment or repeal of any resolution of the Board which by its terms, shall not be so amendable or repealable. Any reference in these By-laws to the Board of Directors shall include the Executive Committee unless the context or express provision otherwise indicates.

**Section 2. Special Committees.** The Board of Directors may designate special committees, each of which shall consist of such persons and shall have such authority as is provided in the resolution designating the committee, except that such authority shall not exceed the authority conferred on the Executive Committee by Section 1 of this Article.

**Section 3. Meetings.** Meetings of committees, of which no notice shall be necessary, shall be held at such time and place as shall be fixed by the State Director of the Corporation or the Chairperson of the committee or by vote of a majority of all of the members of the committee.

**Section 4. Quorum and Manner of Acting.** Unless otherwise provided by resolution of the Board of Directors, a majority of all of the members of a committee shall constitute a quorum for the transaction of business and the vote of a majority of all of the members of the committee shall be the act of the committee.

The procedures and manner of acting of the Executive Committee and of the committees of the Board shall be subject at all times to the directions of the Board of Directors.

**Section 5. Tenure of Members of Committees of the Board.** Each committee of the Board and every member thereof shall serve at the pleasure of the Board.

**Section 6. Alternate Members.** The Board of Directors may designate one (1) or more Directors as alternate members of the Executive Committee or of any standing committee of the Board, who may replace any absent member or members at any meeting of such committee.

#### ARTICLE IV - OFFICERS

**Section 1. Number.** The officers of the Corporation shall be a Chairperson, a Vice-Chairperson, a State Director, an Assistant State Director, a Judges Coordinator, a Registrar, a Treasurer, a Secretary, a Recording Secretary, a Webmaster and/or such other officers as the Board of Directors may in its discretion determine. Any two (2) or more offices may be held by the same person, except the offices of State Director and Secretary.

**Section 2. Term of Office and Qualifications.** Those officers whose titles are specifically mentioned in Section 1 of this Article IV shall be elected by the Board of Directors at its Annual Meeting. Unless a shorter term is provided in the resolution of the Board electing such officer, the term of office of each shall be three years. All officers shall serve until the officer's successor is elected and qualified. The Chairperson, Vice Chairperson and Secretary must be elected from among the Directors.

**Section 3. Additional Officers.** Additional officers may be elected for such period, have such authority and perform such duties, either in an administrative or subordinate capacity, as the Board of Directors may from time to time determine.

**Section 4. Removal of Officers.** Any officer may be removed by the Board of Directors with or without cause at any time.

**Section 5. Resignation.** Any officer may resign at any time by giving written notice to the State Director, to the Chairperson or to the Secretary. Any such resignation shall take effect at the time specified therein, or, if no time be specified, then upon delivery.

**Section 6. Vacancies.** A vacancy in any office shall be filled by the Board of Directors.

**Section 7. Chairperson.** The Chairperson shall preside at all meetings of the Board of Directors and shall perform such other duties as may be assigned from time to time by

the Board. The Chairperson shall exercise general supervision of the Board and shall be an *ex-officio* member of all committees.

**Section 8. Vice Chairperson.** In the absence or incapacity to act of the Chairperson, or if the office of Chairperson is vacant, the Vice Chairperson shall preside at all meetings of the Board of Directors. The Vice Chairperson shall also perform such other duties as may be assigned from time to time by the Board of Directors or the Chairperson.

**Section 9. State Director.** The State Director shall act as chief executive officer of the Corporation and shall supervise generally the management of the affairs of the Corporation subject only to the supervision of the Board. The State Director shall also perform such other duties as may be assigned from time to time by the Board of Directors or the Chairperson. For purposes of conducting corporate business, the State Director may invoke the title of President as necessary and appropriate. For the purpose of conducting Odyssey of the Mind Program Administrator business, the State Director may invoke the title of Co-Association Director in conjunction with the Assistant State Director.

**Section 10. Assistant State Director.** In the absence or incapacity to act of the State Director, or if the office of State Director is vacant, the Assistant State Director shall perform the duties and exercise the powers of the State Director, subject to the right of the Board from time to time to extend or confine such powers and duties or to assign them to others. The Assistant State Director shall be responsible for the New York State Odyssey of the Mind Tournament and shall act as the NYSOMA Tournament Director. The Assistant State Director may assign tournament responsibilities to others with approval of the Board of Directors. The Assistant State Director shall also have such other powers and shall perform such other duties as may be assigned by the Board of Directors or the State Director. For the purpose of conducting Odyssey of the Mind Program Administrator business, the Assistant State Director may invoke the title of Co-Association Director in conjunction with the State Director.

**Section 11. Judges Coordinator.** The Judges Coordinator shall be responsible for the supervision and training of the judges and tournament problem captains at the New York State Odyssey of the Mind Tournament. The Judges Coordinator shall perform such other duties as from time to time may be assigned by the Board of Directors.

**Section 12. Registrar.** The Registrar shall be responsible for the registration of teams participating in the New York State Odyssey of the Mind Program, including teams participating in the New York State Tournament . The Registrar shall maintain records of the tournament team participants. The Registrar shall perform such other duties as from time to time may be assigned by the Board of Directors.

**Section 13. Treasurer.** The Treasurer shall keep and maintain the books of account and shall have charge and custody of, and be responsible for, all funds and securities of the Corporation, and shall deposit all such funds in the name of and to the credit of the Corporation in such banks, trust companies, or other depositories as shall be selected by the Board of Directors. The Treasurer shall also perform all other duties customarily incident to the office of Treasurer and such other duties as from time to time may be assigned by the Board of Directors. The Treasurer shall, if required by the Board of Directors, obtain a bond for the faithful discharge of his duties, in such sum and with such sureties as the Board of Directors shall require.

**Section 14. Secretary.** The Secretary shall see that all notices required to be given by the Corporation are duly given and served; the Secretary shall keep a current list of the Corporation's Directors and officers and their residence addresses; the Secretary shall be custodian of the seal of the Corporation and shall affix the seal, or cause it to be affixed, to all agreements, documents and other papers requiring the same. The Secretary shall have custody of the minute book containing the minutes of all meetings of Directors, the Executive Committee, and any other committees which may keep minutes, and of all other contracts and documents which are not in the custody of the Treasurer of the Corporation, or in the custody of some other person authorized by the Board of Directors to have such custody.

**Section 15. Recording Secretary.** It shall be the duty of the Recording Secretary to act as secretary of all meetings of the Board of Directors, and to keep the minutes of all such meetings in a proper book or books to be provided for that purpose.

**Section 16. Webmaster.** The Webmaster shall be responsible for the NYSOMA web site and shall perform such other duties as from time to time may be assigned by the Board of Directors.

**Section 17. Appointed Officers.** The Board of Directors may delegate to any officer or committee the power to appoint and to remove any subordinate officer, agent or employee.

**Section 18. Assignment and Transfer of Stocks, Bonds and Securities.** The State Director, the Assistant State Director, the Treasurer, the Secretary, and each of them, shall have power to assign, or to endorse for transfer, under the corporate seal, and to deliver, any stock, bonds, subscription rights, or other securities, or any beneficial interest therein, held or owned by the Corporation.

## **ARTICLE V - CONTRACTS, CHECKS, DRAFTS AND BANK ACCOUNTS**

**Section 1. Execution of Contracts.** The Board of Directors, except as in these By-laws otherwise provided, may authorize any officer or officers, agent or agents, in the name of and on behalf of the Corporation to enter into any contract or execute and deliver any instrument, and such authority may be general or confined to specific instances; but, unless so authorized by the Board of Directors, or expressly authorized by these By-laws, no officers, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable pecuniarily in any amount for any purpose.

**Section 2. Loans.** No loans shall be contracted on behalf of the Corporation unless specifically authorized by the Board of Directors.

**Section 3. Checks, Drafts, etc.** All checks, drafts and other orders for the payment of money out of the funds of the Corporation, and all notes or other evidences of indebtedness of the Corporation, shall be signed on behalf of the Corporation in such manner as shall from time to time be determined by resolution of the Board of Directors.

**Section 4. Deposits.** All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

## ARTICLE VI - INDEMNIFICATION AND INSURANCE

**Section 1. Authorized Indemnification.** Unless clearly prohibited by law or Section 2 of this Article VI, the Corporation shall indemnify any person ("Indemnified Person") made, or threatened to be made, a party in any action or proceeding, whether civil, criminal, administrative, investigative or otherwise, including any action by or in the right of the Corporation, by reason of the fact that he or she (or his or her testator or intestate), whether before or after adoption of this Section, (a) is or was a Director or officer of the Corporation, or (b) in addition is serving or served, in any capacity, at the request of the Corporation, as a Director or officer of any other Corporation, or any partnership, joint venture, trust, employee benefit plan or other enterprise. The indemnification shall be against all judgments, fines, penalties, amounts paid in settlement (provided the Corporation shall have consented to such settlement) and reasonable expenses, including attorneys' fees and costs of investigation, incurred by an Indemnified Person with respect to any such threatened or actual action or proceeding, and any appeal thereof.

**Section 2. Prohibited Indemnification.** The Corporation shall not indemnify any person if a judgment or other final adjudication adverse to the Indemnified Person (or to the person whose actions are the basis for the action or proceeding) establishes, or the Board of Directors in good faith determines, that such person's acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated or that he or she personally gained in fact a financial profit or other advantage to which he or she was not legally entitled.

**Section 3. Advancement of Expenses.** The Corporation shall, on request of any Indemnified Person who is or may be entitled to be indemnified by the Corporation, pay or promptly reimburse the Indemnified Person's reasonably incurred expenses in connection with a threatened or actual action or proceeding prior to its final disposition. However, no such advancement of expenses shall be made unless the Indemnified Person makes a binding, written commitment to repay the Corporation, with interest, for any amount advanced for which it is ultimately determined that he or she is not entitled to be indemnified under the law or Section 2 of this Article VI. An Indemnified Person shall cooperate in good faith with any request by the Corporation that common legal counsel be used by the parties to such action or proceeding who are similarly situated unless it would be inappropriate to do so because of actual or potential conflicts between the interests of the parties.

**Section 4. Indemnification of Others.** Unless clearly prohibited by law or Section 2 of this Article VI, the Board of Directors may approve Corporation indemnification as set forth in Section 1 of this Article VI or advancement of expenses as set forth in Section 3 of this Article VI, to a person (or the testator or intestate of a person) who is or was employed by the Corporation or who is or was a volunteer for the Corporation, and who is made, or threatened to be made, a party in any action or proceeding, by reason of the fact of such employment or volunteer activity, including actions undertaken in connection with service at the request of the

Corporation in any capacity for any other Corporation, partnership, joint venture, trust, employee benefit plan or other enterprise.

**Section 5. Determination of Indemnification.** Indemnification mandated by a final order of a court of competent jurisdiction will be paid. After termination or disposition of any actual or threatened action or proceeding against an Indemnified Person, if indemnification has not been ordered by a court the Board of Directors shall, upon written request by the Indemnified Person, determine whether and to what extent indemnification is permitted pursuant to these By-laws. Before indemnification can occur the Board of Directors must explicitly find that such indemnification will not violate the provisions of Section 2 of this Article VI. No Director with a personal interest in the outcome, or who is a party to such actual or threatened action or proceeding concerning which indemnification is sought, shall participate in this determination. If a quorum of disinterested Directors is not obtainable, the Board of Directors shall act only after receiving the opinion in writing of independent legal counsel that indemnification is proper in the circumstances under then applicable law and these By-laws.

**Section 6. Binding Effect.** Any person entitled to indemnification under these By-laws has a legally enforceable right to indemnification which cannot be abridged by amendment of these By-laws with respect to any event, action or omission occurring prior to the date of such amendment.

**Section 7. Insurance.** The Corporation is not required to purchase Directors' and officers' liability insurance, but the Corporation may purchase such insurance if authorized and approved by the Board of Directors. To the extent permitted by law, such insurance may insure the Corporation for any obligation it incurs as a result of this Article VI or operation of law and it may insure directly the Directors, officers, employees or volunteers of the Corporation for liabilities against which they are not entitled to indemnification under this Article VI as well as for liabilities against which they are entitled or permitted to be indemnified by the Corporation.

**Section 8. Nonexclusive Rights.** The provisions of this Article VI shall not limit or exclude any other rights to which any person may be entitled under law or contract. The Board of Directors is authorized to enter into agreements on behalf of the Corporation with any Director, officer, employee or volunteer providing them rights to indemnification or advancement of expenses in connection with potential indemnification in addition to the provisions therefore in this Article VI, subject in all cases to the limitations of Section 2 of this Article VI.

## ARTICLE VII - CONFLICTS OF INTEREST

**Section 1. Definition of Conflicts of Interest.** A conflict of interest will be deemed to exist whenever an individual is in the position to approve or influence Corporation policies or actions which involve or could ultimately harm or benefit financially: (a) the individual; (b) any member of his immediate family (spouse, parents, children, brothers or sisters, and spouses of these individuals); or (c) any organization in which he or an immediate family member is a Director, trustee, officer, member, partner or more than 10% shareholder. Service on the board of another not-for-profit Corporation does not constitute a conflict of interest.

**Section 2. Disclosure of Conflicts of Interest.** A Director or officer shall disclose a conflict of interest: (a) prior to voting on or otherwise discharging his duties with respect to any matter involving the conflict which comes before the Board or any committee; (b) prior to entering into any contract or transaction involving the conflict; (c) as soon as possible after the Director or officer learns of the conflict; and (d) on the annual conflict of interest disclosure form. The Secretary of the Corporation shall distribute annually to all Directors and officers, a form soliciting the disclosure of all conflicts of interest, including specific information concerning the terms of any contract or transaction with the Corporation and whether the process for approval set forth in Section 3 of this Article VIII was used.

**Section 3. Approval of Contracts and Transactions Involving Potential Conflicts of Interest.** A Director or officer who has or learns about a potential conflict of interest should disclose promptly to the Secretary of the Corporation the material facts surrounding any actual or potential conflict of interest, including specific information concerning the terms of any contract or transaction with the Corporation. All effort should be made to disclose any such contract or transaction and have it approved by the Board before the arrangement is entered into.

Following receipt of information concerning a contract or transaction involving a potential conflict of interest, the Board shall consider the material facts concerning the proposed contract or transaction including the process by which the decision was made to recommend entering into the arrangement on the terms proposed. The Board shall approve only those contracts or transactions in which the terms are fair and reasonable to the Corporation and the arrangements are consistent with the best interests of the Corporation. Fairness includes, but is not limited to, the concepts that the Corporation should pay no more than fair market value for any goods or services which the Corporation receives and that the Corporation should receive fair market value consideration for any goods or services that it furnishes others. The Board shall set forth the basis for its decision with respect to approval of contracts or transactions involving conflicts of interest in the minutes of the meeting at which the decision is made, including the basis for determining that the consideration to be paid is fair to the Corporation.

**Section 4. Validity of Actions.** No contract or other transaction between the Corporation and one or more of its Directors or officers, or between the Corporation and any other Corporation, firm, association or other entity in which one or more of its Directors or officers are Directors or officers, or have a substantial financial interest, shall be either void or voidable for this reason alone or by reason alone that such Director or Directors or officer or officers are present at the meeting of the Board of Directors, or of a committee thereof, which authorizes such contract or transaction, or that his or their votes are counted for such purpose, if the material facts as to such Director's or officer's interest in such contract or transaction and as to any such common Directorship, officership or financial interest are disclosed in good faith or known to the Board or committee, and the Board or committee authorizes such contract or transaction by a vote sufficient for such purpose without counting the vote or votes of such interested Director or officers. Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or committee which authorizes such contract or transaction. At the time of the discussion and decision concerning the authorization of such contract or transaction, the interested Director or officer should not be present at the meeting.

**Section 5. Employee Conflicts of Interest.** An employee of the Corporation with a potential conflict of interest in a particular matter shall promptly and fully disclose the potential conflict to his supervisor. The employee shall thereafter refrain from participating in deliberations and discussion, as well as any decisions, relating to the matter and follow the direction of the supervisor as to how the Corporation decisions which are the subject of the conflict will be determined. The State Director shall be responsible for determining the proper way for the Corporation to handle Corporation decisions which involve unresolved employee conflicts of interest. In making such determinations, the State Director may consult with legal counsel.

The State Director shall report to the Board at least annually concerning employee conflicts of interest which have been disclosed and contracts and transactions involving employee conflicts which the State Director has approved.

## **ARTICLE VIII - COMPENSATION**

**Section 1. Reasonable Compensation.** It is the policy of the Corporation to pay no more than reasonable compensation for personal services rendered to the Corporation by officers and employees. The Directors of the Corporation shall not receive compensation for fulfilling their duties as Directors, although Directors may be reimbursed for actual out-of-pocket expenses which they incur in order to fulfill their duties as Directors. Expenses of spouses will not be reimbursed by the Corporation unless the expenses are necessary to achieve a Corporation purpose.

**Section 2. Approval of Compensation.** The Board of Directors must approve in advance the amount of all compensation for officers of the Corporation.

Before approving the compensation of an officer, the Board shall determine that the total compensation to be provided by the Corporation to the officer is reasonable in amount in light of the position, responsibility and qualification of the officer for the position held, including the result of an evaluation of the officer's prior performance for the Corporation, if applicable. In making the determination, the Board shall consider total compensation to include the salary and the value of all benefits provided by the Corporation to the individual in payment for services. At the time of the discussion and decision concerning an officer's compensation, the officer should not be present in the meeting. The Board shall obtain and consider appropriate data concerning comparable compensation paid to similar officers in like circumstances.

The Board shall set forth the basis for its decisions with respect to compensation in the minutes of the meeting at which the decisions are made, including the conclusions of the evaluation and the basis for determining that the individual's compensation was reasonable in light of the evaluation and the comparability data.

## **ARTICLE IX - GENERAL**

**Section 1. Office.** The office of the Corporation shall be at such place in the State of New York, as the Board of Directors may determine, from time to time.

**Section 2. Books and Records.** There shall be kept at the office of the Corporation: (1) correct and complete books and records of account, (2) minutes of the

proceedings of the Board of Directors and the Executive Committee, (3) a current list of the Directors and officers of the Corporation and their residence addresses, (4) a copy of these By-laws, (5) a copy of the Corporation's application for recognition of exemption with the Internal Revenue Service, and (6) copies of the past three (3) years' information returns to the Internal Revenue Service.

**Section 3. Seal.** The corporate seal shall be in the form of a circle and shall have inscribed thereon the following: New York State OM Association, Inc., 1988 New York Not-for-Profit Corporation.

**Section 4. Loans to Directors and Officers.** No loans shall be made by the Corporation to its Directors or officers, or to any other Corporation, firm, association or other entity in which one or more of its Directors or officers are Directors or officers or hold a substantial financial interest except as allowed by law.

**Section 5. Fiscal Year.** The fiscal year of the Corporation shall commence July 1 in each calendar year and end on June 30.

#### ARTICLE X - AMENDMENTS

Proposed amendments to these By-laws shall be presented at a meeting of the Board of Directors with a vote on the amendment taken at the next Board of Directors meeting. The By-laws of the Corporation may be amended or repealed by two-thirds vote of the entire Board of Directors.

#### Revision History

Rev A February 12, 2006  
Rev B September 27, 2006

Initial Release  
Officer's terms set to three years