

Return of Organization Exempt From Income Tax

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

2001

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 2001 calendar year, or tax year beginning **July 1**, 2001, and ending **June 30**, 20 **02**

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

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) ▶

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

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 Enter 4-digit GEN ▶

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

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **114,164.26**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	10,090.38		
	b Indirect public support	1b	0		
	c Government contributions (grants)	1c	0		
	d Total (add lines 1a through 1c) (cash \$ 3,980.00 noncash \$ _____)	1d		3,980.00	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		26,741.25	
	3 Membership dues and assessments	3		39,665.00	
	4 Interest on savings and temporary cash investments	4		588.29	
	5 Dividends and interest from securities	5		0	
	6a Gross rents	6a	0		
	b Less: rental expenses	6b	0		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0	
7 Other investment income (describe ▶)	7		0		
8a Gross amount from sales of assets other than inventory	(A) Securities				
	(B) Other				
	8a				
	8b				
b Less: cost or other basis and sales expenses	8b				
c Gain or (loss) (attach schedule)	8c				
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		0		
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0		
10a Gross sales of inventory, less returns and allowances	10a	37,279.34			
b Less: cost of goods sold	10b	27,847.79			
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		9,431.55		
11 Other revenue (from Part VII, line 103)	11		0		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		80,406.09		
Expenses	13 Program services (from line 44, column (B))	13		55,032.49	
	14 Management and general (from line 44, column (C))	14		30,026.09	
	15 Fundraising (from line 44, column (D))	15		0	
	16 Payments to affiliates (attach schedule)	16		0	
	17 Total expenses (add lines 16 and 44, column (A))	17		85,058.58	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		(4,652.49)	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		37,865.45	
	20 Other changes in net assets or fund balances (attach explanation)	20		5,177.01	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		38,389.97	

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 Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 100.00 noncash \$ _____)	100.00	100.00		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25	Compensation of officers, directors, etc.	17,000.00		17,000.00	0
26	Other salaries and wages	3,600.00	3,600.00	0	0
27	Pension plan contributions	0	0	0	0
28	Other employee benefits	0	0	0	0
29	Payroll taxes	0	0	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	69.39	0	69.39	0
32	Legal fees	0	0	0	0
33	Supplies	13,499.56	12,466.61	1,030.95	0
34	Telephone	67.34		67.34	0
35	Postage and shipping	811.90	674.45	137.45	0
36	Occupancy	13,560.70	13,560.70	0	0
37	Equipment rental and maintenance	0	0	0	0
38	Printing and publications	1,054.98	1,054.98	0	0
39	Travel	4,307.75	534.00	4,169.75	0
40	Conferences, conventions, and meetings	30,570.96	23,019.75	7,551.21	0
41	Interest	0	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	0	0	0	0
43	Other expenses not covered above (itemize): a <u>Insurar</u>	0	0	0	0
	b _____			0	0
	c _____				
	d _____				
	e _____				
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15.</i>	85,058.58	55,032.49	30,026.09	0

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? Education

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	<u>Foster children's divergent creative thinking skills by working cooperatively in teams to solve specific predesigned long and short term problems. Approximately 3000 children on 500 teams.</u> (Grants and allocations \$ _____)	28,352.86
b	<u>To provide the avenue by which children have the opportunity to become actively involved in such a program.</u> (Grants and allocations \$ _____)	28,352.86
c	<u>To act as a liason with simular programs throughout the state and elsewhere to participate whenever possible in joint programs with other groups for educational and creative purposes.</u> (Grants and allocations \$ _____)	28,352.86
d	_____ (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	85,058.58

Part IV Balance Sheets (See Specific Instructions on page 24.)

		(A) Beginning of year		(B) End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
Assets	45 Cash—non-interest-bearing	18,870.43	45	14,376.74
	46 Savings and temporary cash investments	10,965.87	46	11,390.08
	47a Accounts receivable	47a 251.45		
	b Less: allowance for doubtful accounts	47b 80.00	0	47c 331.45
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	0	48c 0
	49 Grants receivable		0	49 0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50 0
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	0	51c 0
	52 Inventories for sale or use		8,020.15	52 12,291.70
	53 Prepaid expenses and deferred charges		0	53 0
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54 0
	55a Investments—land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	0	55c 0
56 Investments—other (attach schedule)		0	56 0	
57a Land, buildings, and equipment: basis	57a			
b Less: accumulated depreciation (attach schedule)	57b	0	57c 0	
58 Other assets (describe <input type="checkbox"/>)		0	58 0	
59 Total assets (add lines 45 through 58) (must equal line 74)		37,856.45	59	38,389.97
Liabilities	60 Accounts payable and accrued expenses	0	60	0
	61 Grants payable	0	61	0
	62 Deferred revenue	0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63 0
	64a Tax-exempt bond liabilities (attach schedule)		0	64a 0
	b Mortgages and other notes payable (attach schedule)		0	64b 0
	65 Other liabilities (describe <input type="checkbox"/>)		0	65 0
66 Total liabilities (add lines 60 through 65)		0	66	0
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	0	67	0
	68 Temporarily restricted	0	68	0
	69 Permanently restricted	0	69	0
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	32,896.27	70	32,896.27
	71 Paid-in or capital surplus, or land, building, and equipment fund	0	71	0
	72 Retained earnings, endowment, accumulated income, or other funds	4,960.18	72	5493.70
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	37,865.45	73	38,389.97	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	37,865.45	74	38,389.97	

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26.)

a Total revenue, gains, and other support per audited financial statements . . . ▶	a	NA
b Amounts included on line a but not on line 12, Form 990:		
(1) Net unrealized gains on investments . . . \$ _____		
(2) Donated services and use of facilities . . . \$ _____		
(3) Recoveries of prior year grants . . . \$ _____		
(4) Other (specify): ----- ----- \$ _____		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	
d Amounts included on line 12, Form 990 but not on line a :		
(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____		
(2) Other (specify): ----- ----- \$ _____		
Add amounts on lines (1) and (2) ▶	d	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	

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

a Total expenses and losses per audited financial statements . . . ▶	a	NA
b Amounts included on line a but not on line 17, Form 990:		
(1) Donated services and use of facilities . . . \$ _____		
(2) Prior year adjustments reported on line 20, Form 990 \$ _____		
(3) Losses reported on line 20, Form 990 . . . \$ _____		
(4) Other (specify): ----- ----- \$ _____		
Add amounts on lines (1) through (4) ▶	b	
c Line a minus line b ▶	c	
d Amounts included on line 17, Form 990 but not on line a :		
(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____		
(2) Other (specify): ----- ----- \$ _____		
Add amounts on lines (1) and (2) ▶	d	
e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 26.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Jan Resch 10 Sheldon Dr., Spencerport, NY 14559	State Director, 30 hrs/wk	5,000.00	0	0
Jane Hogan 9 Northview Dr., Geneseo, NY 14454	Tournament Dir, 20 hrs/wk	3,500.00	0	0
Jackie Otte 1016 Peter Rd., Schenectady, NY 12303	Judges Coord, 20 hrs/wk	3,000.00	0	0
David Resch 10 Sheldon Dr., Spencerport, NY 14559	Registrar, 20 hrs/wk	3,500.00	0	0
Wayne Otte 1016 Peter Rd., Schenectady, NY 12303	Chair of Board, 10 hrs/wk	500.00	0	0
Jeff Carter 18 Grand Erie Way, Fairport, NY 14450	Treasurer, 10 hrs/wk	1,500.00	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see Specific Instructions on page 27.

Part VI Other Information (See Specific Instructions on page 27.)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	<input type="checkbox"/>
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization ► _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions 81a _____		
b	Did the organization file Form 1120-POL for this year?	81b	<input checked="" type="checkbox"/>
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	<input checked="" type="checkbox"/>
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 6,110.38		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	<input type="checkbox"/>
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	<input type="checkbox"/>
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	<input type="checkbox"/>
c	Dues, assessments, and similar amounts from members 85c _____		
d	Section 162(e) lobbying and political expenditures 85d _____		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e _____		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f _____		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	<input type="checkbox"/>
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	<input type="checkbox"/>
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a _____		
b	Gross receipts, included on line 12, for public use of club facilities 86b _____		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a _____		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b _____		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
b	501(c)(3) and 501(c)(4) orgs. 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	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ► _____		
90a	List the states with which a copy of this return is filed ► New York		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions.) 90b 0		
91	The books are in care of ► Jeff Carter Telephone no. ► (585) 377-8464 Located at ► 18 Grand Erie Way, Fairport NY ZIP + 4 ► 14450		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 92 _____		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Silent Auction					937.25
b Program Rebates					25,804.00
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					39,665.00
95 Interest on savings and temporary cash investments					588.29
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					9,431.55
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					76,426.09
105 Total (add line 104, columns (B), (D), and (E))					76,426.09

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

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).
93	Preparation of solutions to program problems develops problem solving skills
94	Focus on creative thinking for both long term & spontaneous problem solving is critical to learning experience.
95	Presentation of solutions before an audience are an essential part of the learning experience.
102	Preparation for the long term and spontaneous problems builds teamwork skills.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

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

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

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

Please Sign Here

Signature of officer: **Jeff Carter, Treasurer** Date: _____

Type or print name and title: _____

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	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 2001 - July 1, 2001 thru June 30, 2002

Part 1 - Revenue: Line 10c:

Revenue derived from sale of souvenirs = \$9,431.55

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

Part 1 - Net Expenses

Line 20: Increase in souvenir inventory carry over to next year = \$ 5,177.01

Part II - Statement of Functional Expenses

Line 22: Grants & Allocations:

Donation to another Non-Profit Org, Buffalo Free Net = \$100.00
free Web host provider

Line 25: Honorariums \$18,000

Line 26: Stipends \$ 2,600

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

2001

Supplementary Information—(See separate instructions.)

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

New York State OM Association, Inc.

Employer identification number

16 1321466

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 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 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 III Statements About Activities (See page 2 of the instructions.)

Yes No

1 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.)

1

✓

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.

2 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.)

2a **2b** **2c** **2d** **2e**

a Sale, exchange, or leasing of property?

✓

b Lending of money or other extension of credit?

✓

c Furnishing of goods, services, or facilities?

✓

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

✓

e Transfer of any part of its income or assets?

✓

3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See **Note** below.)

3

✓

4 Do you have a section 403(b) annuity plan for your employees?

4

✓

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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 supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,675.00	711.65			2,446.65
16 Membership fees received	39,900.00	35,205.00	38,425.00	37,235.15	150,765.15
17 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	64,417.61	52,830.59	30,731.08	25,636.48	173,615.76
18 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	633.21	332.66			965.87
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	106,625.82	89,139.90	69,156.08	62,871.63	327,793.43
24 Line 23 minus line 17	42,208.21	36,309.31	38,425.00	37,235.15	154,177.67
25 Enter 1% of line 23	1,066.26	891.40	691.56	628.72	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					3,083.55
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					0
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					154,177.67
d Add: Amounts from column (e) for lines: 18 <u>965.87</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u> ▶					965.87
e Public support (line 26c minus line 26d total) ▶					153,211.80
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					99.4 %
27 Organizations described on line 12: a 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." Do not file this list with your return. Enter the sum of such amounts for each year: (2000) (1999) (1998) (1997)					
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 11, as well as individuals.) Do not file this list with your return. 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: (2000) (1999) (1998) (1997)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶					27c
d Add: Line 27a total _____ and line 27b total _____ ▶					27d
e Public support (line 27c total minus line 27d total) ▶					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . ▶ 27f					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . ▶					27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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. **Do not file this list with your return.** Do not include these grants in line 15.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	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?		
30	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?		
31	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? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	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.) ----- ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	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 9 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.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— The lobbying nontaxable amount is—			
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	41	
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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

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 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 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 12 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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h .)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h .)			

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 2001
July 1, 2001 thru June 30, 2002

Line 28: Unusual Grants, excluded from Part IV - A

International Paper Company Foundation

\$10,000 received September 1998

Grant Description: To operate one day creativity camps around New York State to develop spontaneous creative problem solving and team building.

11/17/02

NYSOMA
Balance Sheet
As of June 30, 2002

	<u>Jun 30, '02</u>
ASSETS	
Current Assets	
Checking/Savings	
Operating Account	14,376.74
Savings Account - CD	11,390.08
Total Checking/Savings	<u>25,766.82</u>
Accounts Receivable	
Accounts Receivable	331.45
Total Accounts Receivable	<u>331.45</u>
Other Current Assets	
Inventory	12,291.70
Total Other Current Assets	<u>12,291.70</u>
Total Current Assets	38,389.97
Fixed Assets	
Fixed Assets	
Accumulated Depreciation	-3,489.50
Fixed Assets - Other	3,489.50
Total Fixed Assets	<u>0.00</u>
Total Fixed Assets	<u>0.00</u>
TOTAL ASSETS	<u><u>38,389.97</u></u>
LIABILITIES & EQUITY	
Equity	
*Retained Earnings	5,000.18
Equity	32,896.27
Net Income	493.52
Total Equity	<u>38,389.97</u>
TOTAL LIABILITIES & EQUITY	<u><u>38,389.97</u></u>

11/17/02

NYSOMA
Profit & Loss Budget vs. Actual
 July 2001 through June 2002

	Jul '01 - Jun '02	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Donations & Sponsorship				
Donated Expenses	6,110.38			
Donations & Sponsorship - Other	3,980.00	6,000.00	-2,020.00	66.3%
Total Donations & Sponsorship	10,090.38	6,000.00	4,090.38	168.2%
Interest Income	588.29	600.00	-11.71	98.0%
Membership Income				
Late Fee, Membership	950.00			
Membership Fees	29,820.00	29,000.00	820.00	102.8%
Refunds	-60.00			
Replacement Fee, Member Card	35.00			
Total Membership Income	30,745.00	29,000.00	1,745.00	106.0%
Misc	42.00			
Rebate Income				
CCI Rebate	24,930.00	24,000.00	930.00	103.9%
Hotel Rebate	874.00	1,000.00	-126.00	87.4%
Total Rebate Income	25,804.00	25,000.00	804.00	103.2%
Sales				
Book Sales	24.00			
Misc Sales Events	590.85			
Regional Sales	809.25	1,900.00	-1,090.75	42.6%
State Finals				
CCI Consignment & Sales	11,423.00	13,500.00	-2,077.00	84.6%
Sales	2,641.40	1,500.00	1,141.40	176.1%
Sales Returns & Allowances	-543.81			
Total State Finals	13,520.79	15,000.00	-1,479.21	90.1%
Worlds Pin Sales	19,714.45	19,000.00	714.45	103.8%
Worlds T-Shirt sales	2,578.00	2,500.00	78.00	103.1%
Total Sales	37,237.34	38,400.00	-1,162.66	97.0%
SF Registration Income				
Refunds	-200.00			
SF Registration Income - Other	7,720.00	8,000.00	-280.00	96.5%
Total SF Registration Income	7,520.00	8,000.00	-480.00	94.0%
Silent Auction	937.25	1,000.00	-62.75	93.7%
Summer Programs	1,360.00	2,000.00	-640.00	68.0%
Total Income	114,324.26	110,000.00	4,324.26	103.9%
Expense				
Bank Fees	69.39			
Board/Officer Expense				
Banquet & Facilities	100.00			
Food	2,716.54	2,700.00	16.54	100.6%
Honorariums	18,000.00	18,000.00	0.00	100.0%
Lodging	4,734.67	4,775.00	-40.33	99.2%
Mileage	5,136.35	3,000.00	2,136.35	171.2%
Postage	165.45	300.00	-134.55	55.2%
Shirts	175.02	100.00	75.02	175.0%
Stipends	1,500.00	1,500.00	0.00	100.0%
Supplies	855.93	1,000.00	-144.07	85.6%
Telephone	167.34	200.00	-32.66	83.7%
Total Board/Officer Expense	33,551.30	31,575.00	1,976.30	106.3%
Charitable Contributions				
BFN	100.00	200.00	-100.00	50.0%
Creative Opportunities Unlimite	0.00	500.00	-500.00	0.0%
Total Charitable Contributions	100.00	700.00	-600.00	14.3%
Inventory Adjustment	-5,177.01			
Membership Expense				
Contractor Support	4,750.00			
Postage	521.56	150.00	371.56	347.7%
Supplies	40.00			
Telephone	100.00			
Total Membership Expense	5,411.56	150.00	5,261.56	3,607.7%
Officials Expense				
Banquet Facilities	695.00			
Food	1,342.28	2,000.00	-657.72	67.1%
Lodging	1,122.00	2,000.00	-878.00	56.1%
Mileage	0.00	250.00	-250.00	0.0%
Officials Shirts	2,040.00	2,000.00	40.00	102.0%
Photocopying	261.90	250.00	11.90	104.8%
Postage	0.00	50.00	-50.00	0.0%
Service Awards	600.00	500.00	100.00	120.0%
Supplies	120.35	50.00	70.35	240.7%
Total Officials Expense	6,181.53	7,100.00	-918.47	87.1%
Prior Year Expenses	82.09			

11/17/02

NYSOMA
Profit & Loss Budget vs. Actual
July 2001 through June 2002

	Jul '01 - Jun '02	Budget	\$ Over Budget	% of Budget
Regional Director's Expense				
Food	589.38	500.00	89.38	117.9%
Postage	0.00	150.00	-150.00	0.0%
Shirts	29.17	75.00	-45.83	38.9%
Total Regional Director's Expense	618.55	725.00	-106.45	85.3%
Sales Expense				
pins	9,854.90	9,500.00	354.90	103.7%
Postage	14.32	100.00	-85.68	14.3%
Purchases for resale	2,900.85	5,000.00	-2,099.15	58.0%
Shirts	3,865.50	4,000.00	-134.50	96.6%
Supplies	0.00	50.00	-50.00	0.0%
Total Sales Expense	16,635.57	18,650.00	-2,014.43	89.2%
Sponsorship				
Awards	1,000.00			
Supplies	95.78			
Total Sponsorship	1,095.78			
Summer Program				
Books	452.10	1,400.00	-947.90	32.3%
Facilities	375.10			
Food	798.89	700.00	98.89	114.1%
Lodging	82.70	300.00	-217.30	27.6%
Mileage	630.54	400.00	230.54	157.6%
Photocopying	0.00	100.00	-100.00	0.0%
Postage	114.89	100.00	14.89	114.9%
Shirts	1,461.32			
Supplies	692.09	500.00	192.09	138.4%
Total Summer Program	4,607.63	3,500.00	1,107.63	131.6%
Tournament Expense				
Awards	1,844.10	1,800.00	44.10	102.5%
Food	8,847.07	8,000.00	847.07	110.6%
Insurance	0.00	100.00	-100.00	0.0%
Lodging	9,171.57	10,000.00	-828.43	91.7%
Photocopying	21.60	200.00	-178.40	10.8%
Postage	68.00	50.00	18.00	136.0%
Printing	140.94	1,700.00	-1,559.06	8.3%
Shipping Support	0.00	3,000.00	-3,000.00	0.0%
Site Use Expense	13,205.60	12,000.00	1,205.60	110.0%
Stipends	1,100.00	1,100.00	0.00	100.0%
Supplies	533.97	500.00	33.97	106.8%
Transportation	900.00	800.00	100.00	112.5%
Total Tournament Expense	35,832.85	39,250.00	-3,417.15	91.3%
Website Expense	17.00	200.00	-183.00	8.5%
World Finals Expense				
Airfare	263.50	500.00	-236.50	52.7%
Food	453.56	650.00	-196.44	69.8%
Mileage	187.80			
Pins	9,092.57	9,500.00	-407.43	95.7%
Postage/Shipping	198.80			
Shirts	3,828.85	2,000.00	1,828.85	191.4%
Supplies	779.42	500.00	279.42	155.9%
Total World Finals Expense	14,804.50	13,150.00	1,654.50	112.6%
Total Expense	113,830.74	115,000.00	-1,169.26	99.0%
Net Ordinary Income	493.52	-5,000.00	5,493.52	-9.9%
Net Income	493.52	-5,000.00	5,493.52	-9.9%