Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2010

Department of the Treasury Internal Revenue Service

lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements. Open to Public Inspection

		e 2010 cal	endar year, or tax year b				nd ending				, 2011
	neck if plicab	le:	C Name of organization	Ohio Pool Pl	ayers Assoc	iation		D Empl	oyer ide	ntification	on number
∐ Ac	dress	change	Doing Business As					26-04	9279	92	
∐ Na	me ch	ange	Number and street (or P.O.	box if mail is not delivere	oom/Suite	E Telep	hone nu	mber			
Ini	tial ret	urn	3698 Center 1	Rd				(330)	225-	8200	ı
Te	rminat	ed	City or town, state or o	country, and ZIP + 4				G Gross	3		
An	nende	d return	Brunswick OH	44212				recei			19,960
Ap	plicati	on pending	F Name and address	of principal officer:		H(a) Is this a gr	roup retur	n for affili		Yes X No
			See attachmen	nt #1		H(b) Are all affi	iliates incl	uded?		Yes No
I Ta	x-exe	empt status	: 501(c)(3) X 501(c)	(7) ∢ (insert no.)	4947(a)(1) or	527	If "No," at	tach a list	(see instr	uctions)	
J W	ebsit	e: ▶ opj	apool.com			H(c	Group exe	mption nu	ımber 🕨		
		rganization:	Corporation Trust	X Association Oth	er ▶	L Year of fo	rmation: 2	2007	M Stat	e of legal o	domicile: OH
Pa	rt I	Summ	ary							11,	
	1		scribe the organization's n			- IPes III					
Δ			.de, advance a								eur
A C C C	pod	ol pla	yers that is	fair and e	quitable t	to all	l skil	.1 1€	vels	· .	
1 8											
GOVERNANCE	2	Check th	s box ▶ if the organiza	tion discontinued its o	perations or dispos	sed of moi	re than 25%	% of its n	et asset	S.	
ŤΝ	3	Number	of voting members of the g	overning body (Part \	/I, line 1a)				3		3
ENC	4		of independent voting men						4		3
SË	5	Total nun	nber of individuals employe	ed in calendar year 20	10 (Part V, line 2a))			5		
&	6	Total nun	ber of volunteers (estimat	e if necessary)					6		3
•	7a	Total unre	elated business revenue fr	om Part VIII, column (C), line 12,				7a		
	b	Net unrel	ated business taxable inco	me from Form 990-T,	line 34				7b		0
								or Year		Curr	ent Year
REVENU	8	Contribut	ons and grants (Part VIII,		1,87	70		604			
¥	9	Program	service revenue (Part VIII,	line 2g)			31,12		21		19,356
Ņ	10		nt income (Part VIII, colum								
Ĕ	11	Other rev	enue (Part VIII, column (A)	, lines 5, 6d, 8c, 9c, 1	0c, and 11e)						
	12	Total reve	nue add lines 8 throug	h 11 (must equal Part	VIII, column (A), lii	ne 12)		32,99	1		19,960
	13	Grants ar	d similar amounts paid (P	art IX, column (A), line	s 1-3)						
F	14	Benefits p	aid to or for members (Pa	rt IX, column (A), line	4)			27,816			21,857
EXPENSES	15	Salaries,	other compensation, empl	oyee benefits (Part IX,	column (A), lines 5	5-10)					
Ë	16a	Professio	nal fundraising fees (Part II	X, column (A), line 11e	e)						
N S	b	Total fund	raising expenses (Part IX,	column (D), line 25)	>						
Ě	17	Other exp	enses (Part IX, column (A)	, lines 11a-11d, 11f-2	24f)		2,521				225
3	18		enses. Add lines 13-17 (m					37		22,082	
	19	Revenue	ess expenses. Subtract lir	e 18 from line 12			2,654			-2,122	
F O B							Beginning	of Currer	t Year	End	of Year
DZCH NO	20		ts (Part X, line 16)					8,43	4		4,109
NOE NOE	21 Total liabilities (Part X, line 26)							81	.4		764
SDS	22	22 Net assets or fund balances. Subtract line 21 from line 20									3,345
Par		Signatu	re Block								
Under	enalti	es of perjury	I declare that I have examined	this return, including acco	mpanying schedules a	nd statemen	ts, and to the	e best of r	ny knowle	dge and b	elief, it is true,
- COTTECT	, and c	T T T T T T T T T T T T T T T T T T T	claration of preparer (other than	officer) is based on all inf	ormation of which pre	parer has an	y knowledge				
		-	present							9-19	5-11
Sign		1 / 7	fature of officer							Date	
Here	!		SEPH J DESTRO)	PF	RESIDE	ENT				
			e or print name and title								
Detal		Print	Type preparer's name	Preparer's sign		Date		Check	if	PTIN	
Paid	NONFAID FREFARER 08-					08-03	3-11	self-en	nployed		
Prep			's name ▶ HR Bloc				Fir	m's EIN	>		
Use	Only		Firm's address ► 3698 CENTER RD								
			NSWICK OH 442			- STATE OF COLUMN	(3	(330) 225-8200			
			nis return with the prepare							X	Yes No
			ction Act Notice, see the								990 (2010)

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Pai	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2		Х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501 (h)			
•	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments,	-		
•	or similar amounts as defined in Revenue Procedure 98–19? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the	3		-
0				
	right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete			37
_	Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part			
	X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments?	-		200000
	If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX,			
	or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule			
	D, Part VI	11a		X
b	Did the organization report an amount for investments other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
c	Did the organization report an amount for investments program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI, XII, and XIII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if			
	the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,	- 1		
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization			
	or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			- 11
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	-10		- 11
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,	-17	-	1
.0	lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	10		Λ
	If "Yes," complete Schedule G, Part III	10		v
202	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	19		X
	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers	20a		Λ
.,	that operate one or more hospitals must attach audited financial statements (see instructions)	20b		
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Checklist of Required Schedules (continued)

Part IV

			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the			
	United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX,			
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's			
	current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes,"			
	complete Schedule J	23		X
24a				
	the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? \mathbb{N}/\mathbb{A}	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year,			
	and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes,"			
	complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			000000
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete			
	Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,			
	Part IV	28b		X
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an			
	officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			-
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	98550		
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	259		
0.4	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II,			
	III, IV, and V, line 1	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related			
~ =	organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	- September 1		
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38		X

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Part V	Statements Regarding Other IRS Filings and Tax Compliance
	Check if Schedule O contains a response to any question in this Part V

_	First Local Control of the first control of the fir		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable			
_	gaming (gambling) winnings to prize winners?	1c	000000000000000000000000000000000000000	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? N/A	2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country: ▶			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization			
	solicit any contributions that were not tax deductible?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? \mathbb{N}/\mathbb{A}	7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	000000000	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?,	7h	X	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.			
	Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess			
	business holdings at any time during the year?	8	50000000000	Х
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a	00000000000	Х
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		X
0	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . 10b			
1	Section 501(c)(12) organizations. Enter:	-		
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources	1		
	against amounts due or received from them.)			
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	000000000	Х
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			21
3	Section 501(c)(29) qualified nonprofit health insurance issuers.	-		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		Х
_	Note. See the instructions for additional information the organization must report on Schedule O.	104		
b	Enter the amount of reserves the organization is required to maintain by the states in which			
2				
	the organization is licensed to issue qualified health plans			
•	Enter the amount of recorded on hand			
C 42	Enter the amount of reserves on hand			
c 4a b	Did the organization receive any payments for indoor tanning services during the tax year? If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14a 14b		X

Ohio Pool Players Associat 26-0492792 Form 990 (2010) Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year 3 Enter the number of voting members included in line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors or trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets?..... 5 5 6 X 6 Does the organization have members, stockholders, or other persons who may elect one or more members of the 7a Are any decisions of the governing body subject to approval by members, stockholders, or other persons?..... 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: X 8a Each committee with authority to act on behalf of the governing body? X Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O..... 9 X Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10a Does the organization have local chapters, branches, or affiliates?.... 10a X b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? $\dots \dots N/A$ 10b 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?.... X 11a **b** Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Does the organization have a written conflict of interest policy? If "No," go to line 13...... X 12a b Are officers, directors or trustees, and key employees required to disclose annually interests that could give 12b c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 X Does the organization have a written document retention and destruction policy?..... 14 14 X 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official X 15b X If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement X 16a **b** If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard

Sect	ion	C.	Disc	osure

17	List the states with which a copy of this Form 990 is required to be filed >	NONE
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18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website Upon request

- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ See attachment #3

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

(A)	(B)			((C)			(D)	(E)	(F)
Name and Title	Average	rage Position (check all that apply)						Reportable	Reportable	Estimated
	hours per week (describe hours for related organiza- tions in Schedule O)	TRUSTEE OR	TRUSTEE NSTITUT-ONAL	OFF-CER	KEMPLOYEE.	H-GHEST	FORMER	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
OSEPH J DESTRO										
DIRECTOR NIKE KITKO	10.00	Х						0	0	0
OIRECTOR	5.00	х						0	0	0
CODD WILLARD										
DIRECTOR	1.00	X						0	0	o
						7				
									d	