Form	990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2010 Un **Open to Public** Department of the Treasury Inspection The organization may have to use a copy of this return to satisfy state reporting requirements. Internal Revenue Service 10-01 2010, and ending 09-30 ,20 11 For the 2010 calendar year, or tax year beginning OHIO GAS ASSOCIATION в Check if applicable: **C** Name of organization D Employer identification no. 23-7363814 Address change Doing Business As Name change Number and street (or P.O. box if mail is not delivered to street address) Room/suite Е Telephone number (614) 659-5990 6100 EMERALD PARKWAY Initial return 381,103 Terminated City or town, state or country, and ZIP + 4 DUBLIN, OH 43016 G Gross receipts \$ Amended return F Name and address of principal officer: DAN CREEKMUR Application pending H(a) Is this a group return for affiliates? SAME AS C ABOVE Yes X No Are all affiliates included? 501(c)(3) X 501(c) (6) ◀ (insert no.) 527 Tax-exempt status: 4947(a)(1) or Yes No H(b) Website: WWW.OHIOGASASSOC.ORG Group exemption number H(c) 1971 Trust X Association Other OH Form of organization: Corporation L Year of formation: M State of legal domicile: Part I Summary Briefly describe the organization's mission or most significant activities: NATURAL GAS TRADE ASSOCIATION 1 A C t G 0 v е Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 2 r Number of voting members of the governing body (Part VI, line 1a) •••••• 3 19 3 n а 19 4 Number of independent voting members of the governing body (Part VI, line 1b) • • • • 4 n c Total number of individuals employed in calendar year 2010 (Part V, line 2a) 5 4 5 6 6 0 Total unrelated business revenue from Part VIII, column (C), line 12 • • • • • • 7a 7a 0 7b Prior Year Current Year R 0 8 е 383,793 380,501 9 1,362 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 602 10 n 0 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) • • • • • 11 385,155 381,103 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) • • • • • • 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) • • • • • • • • • • • • • • • • • • 0 Benefits paid to or for members (Part IX, column (A), line 4) • • • • • • • • • • • 0 14 F 164,516 139,894 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) • • • х p 0 16a Professional fundraising fees (Part IX, column (A), line 11e) • • • • • • • • • • • n **b** Total fundraising expenses (Part IX, column (D), line 25) 245,590 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 199,425 17 s Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) • • • 363,941 385,484 18 21,214 (4,381) 19 Revenue less expenses. Subtract line 18 from line 12 • • • • • • • • • • • Net Beginning of Current Year End of Year Assets 20 Total assets (Part X, line 16) • • • • 255,087 251,591 Fund 21 Total liabilities (Part X, line 26) • • • • • • • • • 885 Bal-22 Net assets or fund balances. Subtract line 21 from line 20 • • 255,087 250,706 ances Part II Signature Block 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 JAMES V STEWART 02-14-2012 Sign Signature of officer Date JAMES V STEWART, PRESIDENT Here Type or print name and title Date Check PTIN Print/Type preparer's name Preparer's signature if Alan C Wilson CPA 10-24-2012 Paid self-employed Alan C Wilson CPA Inc Preparer ► Firm's name Firm's EIN 232 N Main Street Suite J 937-642-2524 Use Only ► Firm's address Phone no. Marysville OH 43040

X Yes For Paperwork Reduction Act Notice, see the separate instructions. EEA

No

Forn	n 990 (2010) OHIO GAS ASSOCIATION	23-736383	14 Page 2
Pa	rt III Statement of Program Service Accomplishments		
1	Check if Schedule O contains a response to any question in this Part III •••••••••••••••••••••••••••••••••	••••	•••••
	NATURAL GAS TRADE ASSOCIATION		
2	Did the organization undertake any significant program services during the year which were not listed on		
	the prior Form 990 or 990-EZ? ••••••••••••••••••••••••••••••••••••	· · · · · Yes	X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program		
3	services?	· · · · · Yes	XNo
	If "Yes," describe these changes on Schedule O.		
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expension	ses.	
	Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of gra		
	allocations to others, the total expenses, and revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$ 82,293 including grants of \$) (Revenue)		06,094)
	CONFERENCE, CONVENTIONS, AND MEETINGS TO INCLUDE SEMINAR AND CONVENTION EXPE	NSES TO	
	DISSEMINATE INFORMATION RELATED TO THE NATURAL GAS INDUSTRY.		
4b	(Code:) (Expenses \$ including grants of \$) (Revenu		74,407)
	ASSISTANCE TO ORGANIZATION MEMBERS FOR THEIR FEDERAL COMPLIANCE FOR PUBLIC S	AFETY.	
4c	(Code:) (Expenses \$ including grants of \$) (Revenu	e \$)
4d	Other program services. (Describe in Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses		
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OHIO GAS ASSOCIATION Checklist of Required Schedules

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Pa	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		X
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		X
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		L
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		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have			
	the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes,"			
	complete 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		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III •••••••••••••••••••••••••••••••••	8		х
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? 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,			
	VII, VIII, IX, or X as applicable.			1
2	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete			
a	Schedule D, Part VI • • • • • • • • • • • • • • • • • •	11a		v
h	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more			X
U	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII • • • • • • • • • • • • • • • • • •	116		v
				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 • • • • • • • • • • • • • • • • •			
ام		110		X
a	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 • • • • • • • • • • • • • • • • • •			
			X	
-	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X • • • • •	11e	Х	
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		X
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		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising,			
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV ••••••	14b		X
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			
	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 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	<u> </u>		
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II • • • • • • • • • • • • • • • • • •	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III • • • • • • • • • • • • • • • • •	19		v
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X X
20a b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some	200		<u> </u>
u		201		
	Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) •••••••	20b		<u> </u>

Form	990 (2010) OHIO GAS ASSOCIATION 23-73638	14	Р	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
			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		<u>X</u>
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		<u>X</u>
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		<u> X </u>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of 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		<u> X </u>
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	240		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24c 24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction	24u		
2 5 a	with a disqualified person during the year? If "Yes," complete Schedule L, Part I • • • • • • • • • • • • • • • • • •	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a	200		
	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		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II • • • • • •	26		х
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		Х
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):			
а	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		<u>X</u>
С	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		<u>X</u>
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M • • • • • • • • • • • • • • • • • •	29		<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
24	conservation contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I • • • • • • • • • • • • • • • • • •	31		v
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	31		<u> </u>
52	Schedule N, Part II • • • • • • • • • • • • • • • • • •	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			<u></u>
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
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		Х
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
а	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		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
_	Part VI	37		<u>X</u>
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 5.00m	X	2010)

Form	1990 (2010) OHIO GAS ASSOCIATION 23-7363	814	F	2age 5
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response to any question in this Part V •••••••••••••••••••••••••••••••••••	• • •	• • •	· 🗌
			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 ••••••• 1b	4		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable	4.		
•	gaming (gambling) winnings to prize winners?	1c		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 • • • • • 2a	4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? • • • • • • • • • • • • • • • • • • •	2b	X	<u> </u>
2-	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2.		
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		<u> </u>
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:			
5 -	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	5.0		
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
C Co	-	5c		<u> </u>
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?	6		
h		<u>6a</u>		<u> </u>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7		00		
7	Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
а	and services provided to the payor?	7a		v
h	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7a 7b		X
b C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			<u> </u>
C	required to file Form 8282? •••••••••••••••••••••••••••••••••	7c		v
d	If "Yes," indicate the number of Forms 8282 filed during the year • • • • • • • • • • • • • • • • • • •			X
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? • • • • • • • • • • •	76 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
9 h	If the organization received a contribution of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C?	79 7h		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting			
Ū	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		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966? • • • • • • • • • • • • • • • • • •	9a		х
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		X
10	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	-		
11	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 against			
	amounts due or received from them.) ••••••••••••••••••••••••••••••••••••			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? • • • • • • • •	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year • • • • • • • • 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
с	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
	EEA	Form	990 (2	010)

Form	m 990 (2010) OHIO GAS ASSOCIATION		23-7363	314	P	2age 6
Pa	art VI Governance, Management, and Disclosure For each "Yes" response to lines 2 th	rough 7b b	pelow, and			
	for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or cha	inges in				
	Schedule O. See instructions.					
	Check if Schedule O contains a response to any question in this Part VI •••••••••	• • • • • •	••••••	•••	•••	• <u>x</u>
<u>Sec</u>	ction A. Governing Body and Management					
		i.			Yes	No
1a			19			
b			19	-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship w	ith				
	any other officer, director, trustee, or key employee?	· • • • • •	••••••	2		X
3	Did the organization delegate control over management duties customarily performed by or under the dir					
_	supervision of officers, directors or trustees, or key employees to a management company or other perso		••••••	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990		• • • • • •	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets		••••••	5		X
6	Does the organization have members or stockholders?		••••••	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more memb of the governing body?			7-	37	
b			•••••••	7a	X	
b			•••••••	7b	Х	
8	Did the organization contemporaneously document the meetings held or written actions undertaken durir the year by the following:	iy				
•				8a	v	
a b				8b	X X	<u> </u>
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reache			00	<u> </u>	<u> </u>
5	at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O • • •			9		x
800	ction B. Policies (This Section B requests information about policies not required by the Internal Reve			J		
Jec			•)		Yes	No
10a	Does the organization have local chapters, branches, or affiliates? ••••••••••••••••••••			10a	100	X
b	· · · · · · · · · · · · · · · · · · ·					
	affiliates, and branches to ensure their operations are consistent with those of the organization? ••••			10b		
11a						<u> </u>
	form?			11a	х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.					
12a				12a	х	
b						
	rise to conflicts?			12b	х	
с	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes	,"				
	describe in Schedule O how this is done		• • • • • • • •	12c	х	
13	Does the organization have a written whistleblower policy? ••••••••••••••••••••••			13		X
14	Does the organization have a written document retention and destruction policy?			14	Х	
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 d	ecision?				
а				15a	Х	
b	, , , , , , , , , , , , , , , , , , , ,			15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		•••••			
16a						
	with a taxable entity during the year?	· • • • • •	••••••	16a		X
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 safegu					
	the organization's exempt status with respect to such arrangements?	, 	• • • • • • • •	16b		
<u>Sec</u>	ction C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed OH					
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (50	01(c)(3)s o	only)			
	available for public inspection. Indicate how you make these available. Check all that apply.					
	Own website Another's website X Upon request					
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, confl	ict of intere	est			
	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 re	cords of th	he			
	organization: > JAMES STEWART (614) 659-5990					
	6100 EMERALD PARKWAY DUBLIN, OH 43016					

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.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A)	(B)	(C)				(D)	(E)	(F)		
Name and Title	Average hours per week	ltd nri	l t	0 f	K e	hat appl H c e i o m	F 0	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(describe hours for	dur ise vtc	lt s	f i C	y e	g mp h p l e e o	r m e	the organization	organizations (W-2/1099-MISC)	compensation from the
	related	vtc iet deo	t e u e	e r	m p	s n y t s e		(W-2/1099-MISC)		organization
	organizations in Schedule	u r ao	l t i			a e t				and related organizations
	O)	r	o n a I		y e e	e d				
(1) BRIAN JONARD										
	2.00	Х						C	o o	0
(2) COLLEN RYAN										
	2.00	Х								
(3) DAN CREEKMUR										
		X		X	1					
(4) DAVID DETTY										
	2.00	X						0		
(5) DAVID PEMBERTON JR										
	2.00	X						0	2	
(6) DOUG AUSTIN	2 00									
	2.00	X			<u> </u>			0		
(7) DOUG SAUL	5.00	37								
(8) ERIC SIX	5.00	X		X	╞				1	
	2.00	x								
(9) G MICHAEL POOLE	2.00							, ,		
(3) 0 111011111 100111	2.00	x								
(10)JIM MEHRING	2.00				-					
	5.00	x								
(11)KURT WAITE										
	2.00	x								
(12)MARK RAMSER										
	2.00	x								
(13)RICHARD DICKERSON	1									
CHAIRMAN	5.00	x		x	1				þ	
(14)RICHARD WALDEN		<u></u>								
	2.00	x						0	þ	
(15)ROBERT BLACK										
	5.00	Х		Х				C		
(16)ROBERT MAJIKAS										
VICE CHAIRMAN	2.00	X						C	D	

Form 990 (2	010) OHIO GAS ASSOCIATIO	NC								23-7363	814 Page
Part VII	Section A. Officers, Directors, Trustees	, Key Emplo	yees,	and	l Hig	ghes	st Con	nper	sated Employees	(continued)	
	(A)	(B)			(0	C)			(D)	(E)	(F)
	Name and Title	Average hours per week (describe hours for related organizations in Schedule O)	Posit Itd uri duri ise vtc iet deo ur ao Ir	It nr su ts it	O f i c e	K e	hat appl H c e m g mp h e e o s n y t a e t e d	F o r m	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
(17)SANDY	ROLLER										
	CHAIRMAN	2.00	X						0		
(18)STEVE	RIGO	2.00	x						o		
. ,	V STEWART										
PRESII	DENT				X				27,692		
(21)											
(22)											
(23)											
(24)											
(25)											
(26)											
(27)											
(28)											
th Sub to	tal • • • • • • • • • • • • • • • • • • •										
c Total fr	rom continuation sheets to Part VII, Section add lines 1b and 1c)		· · · · · · ·	· · ·	••• •••	· · ·	· · · · · · ·		27,692	0	0
2 Total n	umber of individuals (including but not limited to ble compensation from the organization									0	1
											Yes No
	organization list any former officer, director o	-		-		-					
	ee on line 1a? If "Yes," complete Schedule J f individual listed on line 1a, is the sum of repo									•••••	3 X
-	anization and related organizations greater that										
											4 X
-	person listed on line 1a receive or accrue con			-			-				
	rices rendered to the organization? If "Yes," co	mplete Sche	edule .	J for	suc	n pe	erson	•	•••••	••••	5 X
1 Comple	Independent Contractors te this table for your five highest compensate	d independer	nt cont	tract	ors f	that	receiv	ed n	nore than \$100,000) of	
comper	nsation from the organization.								(B)		(0)
	(A) Name and business addres	s							Description of se	ervices	(C) Compensation
	umber of independent contractors (including b an \$100,000 in compensation from the organi		I to the	ose l	isteo	l ab	ove) w	ho r	eceived		

Form	6	99	0	(20	010

OHIO GAS ASSOCIATION

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Part V		Statement of Revenue					
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
	1a	Federated campaigns • • • • • • • •	1a		levende		
	b	Membership dues	1b				
Contri-	c	Fundraising events	1c				
butions, gifts,	d	Related organizations • • • • • • • •	1d				
grants	e	Government grants (contributions) • •	1e				
and other		All other contributions, gifts, grants,					
similar	f	and similar amounts not included above	1f				
amounts	g	Noncash contributions included in lines 1a					
	h	Total. Add lines 1a-1f	· · · · · · · · · • •				
			Business Code				
	2a	CONVENTION AND SEMINAR	900099	106,094	106,094		
	b	COMPLIANCE ASSISTANCE P	900099	274,407	274,407		
Program Service	с						
Revenue	d						
	е						
	f	All other program service revenue • • • •	•••				
	g	Total. Add lines 2a-2f	••••••	380,501			
	3	Investment income (including dividends, inter-					
		other similar amounts)		602			602
	4	Income from investment of tax-exempt bond					
	5	Royalties • • • • • • • • • • • • • • • • • • •					
	6-	(i) Real	(ii) Personal				
		Gross Rents					
		Less: rental expenses • • • • Rental income or (loss) • • •					
		Net rental income or (loss) ••••••					
	/a	Gross amount from sales of (i) Securitie					
	h	Less: cost or other basis					
		and sales expenses ••••					
O t	с	Gain or (loss)					
ĥ	d	Net gain or (loss)	•••••				
e r	8a	Gross income from fundraising					
_		events (not including \$	_				
R e		of contributions reported on line 1c).					
v		See Part IV, line 18 • • • • • • • • • •					
e n		Less: direct expenses ••••••					
u		Net income or (loss) from fundraising event	s ••••••				
е	9a	Gross income from gaming activities.					
		See Part IV, line 19 • • • • • • • • • • • • • • • • • •					
		Net income or (loss) from gaming activities					
	TUa	Gross sales of inventory, less returns and allowances ••••••	a				
	b	Less: cost of goods sold ••••••					
		Net income or (loss) from sales of inventory					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	С						ļ
		All other revenue					
		Total. Add lines 11a-11d			000 505		
	12	Total revenue. See instructions • • • •	•••••	381,103	380,501		602 Eorm 000 (2010)

Form 990 (2010)

Part IX

OHIO GAS ASSOCIATION

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

	All other organizations must complete column				
	not include amounts reported on lines 6b, , 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
1	Grants and other assistance to governments and		expenses	general expenses	expenses
•	organizations in the U.S. See Part IV, line 21 • • • •				
2	Grants and other assistance to individuals in				
2	the U.S. See Part IV, line 22 • • • • • • • • • • • • •				
3	Grants and other assistance to governments,				
3	organizations, and individuals outside the				
	U.S. See Part IV, lines 15 and 16 • • • • • • • • • •				
	Benefits paid to or for members • • • • • • • • •				
4 5	Compensation of current officers, directors,				
5	trustees, and key employees ••••••••	74,208		74,208	
6	Compensation not included above, to disgualified	/4,200		74,200	
6					
	persons (as defined under section $4958(f)(1)$) and				
7	persons described in section 4958(c)(3)(B) · · · · · · Other salaries and wages	32,538		22 520	
7	Pension plan contributions (include section 401(k)	32,330		32,538	
8					
0	and section 403(b) employer contributions) •••••• Other employee benefits •••••••••••••••••	19,598		19,598	
9	Payroll taxes				
10	Payroll taxes	13,550		13,550	
11	Hees for services (non-employees): Management	79,500		79,500	
a		3,257		3,257	
b	Accounting	6,542		6,542	
ک اہ	Lobbying	0,542		0,542	
d	Professional fundraising services. See Part IV, line 17 •				
e	Investment management fees • • • • • • • • • • • •				
f	Other	12,750		12,750	
g	Advertising and promotion	11,558		11,558	
12	Office expenses	995		995	
13	Information technology	5,859		5,859	
14	Royalties · · · · · · · · · · · · · · · · · · ·	5,859		5,859	
15	Occupancy	18,840		18,840	
16	Travel	2,262		2,262	
17 19	Payments of travel or entertainment expenses	2,202		2,202	
18					
40	for any federal, state, or local public officials • • • • •	88,770	82,293	6,477	
19 20	Conferences, conventions, and meetings	88,770	02,293	0,477	
20	Payments to affiliates • • • • • • • • • • • • • • • • • • •				
21 22	Depreciation, depletion, and amortization				
22 23		2,398		2,398	
	Other expenses. Itemize expenses not covered	2,390		2,390	
24	above (List miscellaneous expenses in line 24f. If				
	line 24f amount exceeds 10% of line 25, column				
	(A) amount, list line 24f expenses on Schedule O.)				
а	DUES AND SUBSCRIPTIONS	4,153		4,153	
a b	OFFICE SUPPLIES	3,887		3,887	
с С	TELEPHONE	87		87	
d	POSTAGE	2,600		2,600	
u e	PAYPAL & CREDIT CARD FEES	1,436		1,436	
e f	All other expenses	696		696	
	Total functional expenses. Add lines 1 through 24f • •	385,484	82,293	303,191	0
25 26	Joint Costs. Check here ▶ if following	505,404	52,235	505,191	0
20	SOP 98-2 (ASC 958-720). Complete this line				
	only if the organization reported in column				
	(B) joint costs from a combined educational				
	campaign and fundraising solicitation ••••••••				Form 990 (2010)

OHIO GAS ASSOCIATION

orm 990 (20	010) OHIO GAS ASSOCIATION	2	23-73638:	L 4 Page
Part X	Balance Sheet			
		(A)		(B)
		Beginning of year		End of year
1	Cash - non-interest-bearing	3,660	1	100,656
2	Savings and temporary cash investments • • • • • • • • • • • • • • • • • • •	251,258	2	150,760
3	Pledges and grants receivable, net •••••••••••••••••		3	
4	Accounts receivable, net ••••••••••••••••••		4	
5	Receivables from current and former officers, directors, trustees, key			
	employees, and highest compensated employees. Complete Part II of			
	Schedule L • • • • • • • • • • • • • • • • • •		5	
6	Receivables from other disqualified persons (as defined under section			
	4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of section 501(c)(9) voluntary			
	employees' beneficiary organizations (see instructions) • • • • • • • • • • • • •		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use •••••••••••••••••••••••••••••••••		8	
9	Prepaid expenses and deferred charges •••••••••••••••••		9	
10a	Land, buildings, and equipment: cost or			
	other basis. Complete Part VI of Schedule D · · · · 10a			
b	Less: accumulated depreciation • • • • • • • • • • • • • • • • 10b		10c	
11	Investments - publicly traded securities		11	
12	Investments - other securities. See Part IV, line 11 • • • • • • • • • • • • • • • • •		12	
13	Investments - program-related. See Part IV, line 11 • • • • • • • • • • • • • • •		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11 • • • • • • • • • • • • • • • • • •	169	15	16
16	Total assets. Add lines 1 through 15 (must equal line 34) ••••••	255,087	16	251,59
17	Accounts payable and accrued expenses		17	
18	Grants payable • • • • • • • • • • • • • • • • • • •		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities ••••••••••••••••		20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
22	Payables to current and former officers, directors, trustees, key			
	employees, highest compensated employees, and disqualified			
	persons. Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties ••••••		23	
24	Unsecured notes and loans payable to unrelated third parties • • • • • • • • • • •		24	
25	Other liabilities. Complete Part X of Schedule D • • • • • • • • • • • • • • • • •		25	88
26	Total liabilities. Add lines 17 through 25	0	26	88
	Organizations that follow SFAS 117, check here▶ 🛛 and			
F	complete lines 27 through 29, and lines 33 and 34.			
u 27	Unrestricted net assets ••••••••••••••••••••••••••••••••••	255,087	27	250,70
d 28	Temporarily restricted net assets •••••••••••••••••		28	
B 29	Permanently restricted net assets •••••••••••••••••••••		29	
a	Organizations that do not follow SFAS 117, check here ►			
	and complete lines 30 through 34.			
a n 30	Capital stock or trust principal, or current funds		30	
C 31	Paid-in or capital surplus, or land, building, or equipment fund		31	
e 32	Retained earnings, endowment, accumulated income, or other funds ••••••		32	
33	Total net assets or fund balances ••••••••••••••••••••••••	255,087	33	250,70
34	Total liabilities and net assets/fund balances	255,087	34	251,59

EEA

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Name of the organization

Part I

OHIO GAS ASSOCIATION

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

2010 **Open to Public** ▶ Attach to Form 990. ▶ See separate instructions. Inspection Employer identification number 23-7363814 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if

OMB No. 1545-0047

	the organization answered "Yes" to Form 990, Part IV, line 6.
	(a) Donor advised funds (b) Funds and other accounts
1	Total number at end of year • • • • • • • • • • • • • •
2	Aggregate contributions to (during year) · · · · ·
3	Aggregate grants from (during year) ••••••
4	Aggregate value at end of year •••••••
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised
	funds are the organization's property, subject to the organization's exclusive legal control? ••••••••••••••••••••••••••••••••••••
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be
	used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other
_	purpose conferring impermissible private benefit? · · · · · · · · · · · · · · · · · · ·
Pa	
1	Purpose(s) of conservation easements held by the organization (check all that apply).
	Preservation of land for public use (e.g., recreation or education)
	Protection of natural habitat
	Preservation of open space
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation
	easement on the last day of the tax year.
	Held at the End of the Tax Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
C	Number of conservation easements on a certified historic structure included in (a) •••••••• 2c
d	Number of conservation easements included in (c) acquired after 8/17/06 and not on a historic structure listed in the National Register
•	
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during
	the tax year ▶
4 5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of
5	violations, and enforcement of the conservation easements it holds? ••••••••••••••••••••••••••••••••••••
6	Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
U	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
-	▶\$
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section
	170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? • • • • • • • • • • • • • • • • • • •
9	In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and
	balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes
	the organization's accounting for conservation easements.
Pa	UII Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
	Complete if the organization answered "Yes" to Form 990, Part IV, line 8.
1a	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service,
	provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
b	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art,
	historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service,
	provide the following amounts relating to these items:
	(i) Revenues included in Form 990, Part VIII, line 1 • • • • • • • • • • • • • • • • • •
	(ii) Assets included in Form 990, Part X • • • • • • • • • • • • • • • • • •
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the
	following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
а	Revenues included in Form 990, Part VIII, line 1 • • • • • • • • • • • • • • • • • •
b	Assets included in Form 990, Part X • • • • • • • • • • • • • • • • • •

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Sched	ule D (Form 990) 2010 OHIO GAS ASSOCI	ATIO	N					23-73	63814		Pa	age 2
Pa	rt III Organizations Maintaining	Colle	ections of	Art, Hist	orical T	reasures	, or Ot	her Similar A	ssets	(cont	inue	d)
3	Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its											
	collection items (check all that apply):											
а	Public exhibition		d Loa	n or excha	nge progr	ams						
b	Scholarly research		e Othe	er								
с	Preservation for future generations											
4	Provide a description of the organization's colle	ections	and explain h	low they fu	irther the o	organization'	s exemp	ot purpose in				
	Part XIV.					•						
5	During the year, did the organization solicit or r	eceive	donations of	art, histori	cal treasu	res, or other	similar					
	assets to be sold to raise funds rather than to b									Yes		No
Pa	rt IV Escrow and Custodial Arra											
Iu	Part IV, line 9, or reported an amount											
1a	Is the organization an agent, trustee, custodian					r other asse	ts not					
	included on Form 990, Part X? •••••									Yes	s [No
b	If "Yes," explain the arrangement in Part XIV ar											_
			•	0				A	mount			
с	Beginning balance • • • • • • • • • • • • • • • • • • •						• • 10					
d	Additions during the year •••••••						•• 10					
e	Distributions during the year ••••••						•• 10					
f	Ending balance • • • • • • • • • • • • • • • • • • •						•• 11					
2a	Did the organization include an amount on Forr									Yes	. [No
b	If "Yes," explain the arrangement in Part XIV.		1 41174, 1110 2	••								
	rt V Endowment Funds. Complete	if the o	organization a	nswered "	Yes" to Fo	orm 990 Par	t IV line	10				
<u> 1</u> a			Current year	(b) Pri		(c) Two yea		(d) Three years ba	ick (a) Four ye	are ba	
1a	Beginning of year balance • • • • • • • •	(a)	Current year	(0) 1 11	Ji yeai		15 Dack			<u>) i our ye</u>		
b	Contributions • • • • • • • • • • • • • • •											
c	Net investment earnings, gains, and losses •											_
d	Grants or scholarships											
ů	Other expenditures for facilities											
e	and programs											
f	Administrative expenses											
	End of year balance											
g 2	Provide the estimated percentage of the year e	nd hal	ance held as:									
	Board designated or quasi-endowment		%									
a b	Permanent endowment		70									
0	Term endowment > %											
20	Are there endowment funds not in the possessi	ion of t	the organizati	on that are	hold and	administoro	d for the					
3a	organization by:		line organizatio	Jii liial ale		auministere				V	es	No
	(i) unrelated organizations • • • • • • • • •										es	No
	(ii) related organizations • • • • • • • • • •									3a(i) Ba(ii)		
h	., .								·• F		-+	
	If "Yes" to 3a(ii), are the related organizations li					•••••	••••		•• L	3b		
4	Describe in Part XIV the intended uses of the o	-										
Pa	rt VI Land, Buildings, and Equip	omen	t. See Form	990, Part	X, line 10.							
	Description of investment		(a) Cost or oth		.,	st or other		Accumulated	(0	I) Book v	alue	
1-	Land • • • • • • • • • • • • • • • • • • •		(investme	ent)	basis	s (other)	d	epreciation				
1a ⊾		-										
b												
C	Leasehold improvements • • • • • • • •	••••										
d	Equipment	•••										
e	Other • • • • • • • • • • • • • • • • • • •	•••										

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

Schedule D (Forr	n 990) 2010 OHIO GAS AS	SOCIATION	23-736	3814 Page 3
Part VII	Investments - Other Securities			- 3 - 2
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market	
(1) Financial o				
. ,	eld equity interests			
(3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
(I)				
		•		
Part VIII	(b) must equal Form 990, Part X, col. (B) line 12.)	,		
Part VIII	Investments - Program Related			
	(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market	
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
Total. (Column ((b) must equal Form 990, Part X, col. (B) line 13.)	•		
Part IX	Other Assets. See Form 990, Part X	, line 15.	•	
		(a) Description		(b) Book value
(1) DEPOS	ITS			169
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				
	n (b) must equal Form 990, Part X, col. (B)	line 15.) ••••••••		169
Part X	Other Liabilities. See Form 990, Par			
1.	(a) Description of liability	(b) Amount		
(1) Federal	income taxes			
	LL LIABILITIES	88	5	
(3)			_	
(4)			-	
(5)			-	
(6)				
(7)				
(8)				
(9)				
(10)				
(10)				
		▶ 88	5	
Iotal. (Column ((b) must equal Form 990, Part X, col. (B) line 25.)	► 00		

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Sched	Iule D (Form 990) 2010 OHIO GAS ASSOCIATION	23-7	363814	Page 4
Pa	rt XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial St	ateme	ents	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1		
2	Total expenses (Form 990, Part IX, column (A), line 25)	2		
3	Excess or (deficit) for the year. Subtract line 2 from line 1 •••••••••••••••••••••••••••••••••••	3		
4	Net unrealized gains (losses) on investments	4		
5	Donated services and use of facilities ••••••••••••••••••••••••••••••••••••	5		
6	Investment expenses ••••••••••••••••••••••••••••••••••	6		
7	Prior period adjustments	7		
8	Other (Describe in Part XIV.)	8		
9	Total adjustments (net). Add lines 4 through 8 •••••••••••••••••••••••••••••••••••	9		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10		
Pa	rt XII Reconciliation of Revenue per Audited Financial Statements With Revenue per	er Ret	urn	
1	Total revenue, gains, and other support per audited financial statements ••••••••••••••••••••••••••••••••••••	· 1		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains on investments ••••••••••••••••••••••••••••••••••••			
b	Donated services and use of facilities ••••••••••••••••••••••••••••••••••••			
С	Recoveries of prior year grants ••••••••••••••••••••••••••••••••••••			
d	Other (Describe in Part XIV.) ••••••••••••••••••••••••••••••••••••			
е	Add lines 2a through 2d	• 20	•	
3	Subtract line 2e from line 1 • • • • • • • • • • • • • • • • • •	• 3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b •••••••• 4a			
b	Other (Describe in Part XIV.) 4b			
С	Add lines 4a and 4b • • • • • • • • • • • • • • • • • • •	• 40		
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) ••••••••••••••••••••••••••••••••••••	- 5		
Pa	rt XIII Reconciliation of Expenses per Audited Financial Statements With Expenses	per l	Return	
1	Total expenses and losses per audited financial statements ••••••••••••••••••••••••••••••••••••	· 1		
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities ••••••••••••••••••••••••••••••••••••	_		
b	Prior year adjustments ••••••••••••••••••••••••••••••••••••			
С	Other losses • • • • • • • • • • • • • • • • • •			
d	Other (Describe in Part XIV.) ••••••••••••••••••••••••••••••••••••			
е	Add lines 2a through 2d	• 26	9	
3	Subtract line 2e from line 1 • • • • • • • • • • • • • • • • • •	• 3		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b ••••••• 4a			
b	Other (Describe in Part XIV.) ••••••••••••••••••••••••••••••••••••			
С	Add lines 4a and 4b • • • • • • • • • • • • • • • • • • •	• 40	; 	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	- 5		
	rt XIV Supplemental Information			
	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines			
	2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete	е		
this p	part to provide any additional information.			

SCHEDULE O	rm 990 or 990-EZ) Supplemental Information to Form 990 or 990-EZ		OMB No. 1545-0047		
(Form 990 or 990-EZ)			2010		
	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.				
Department of the Treasury Internal Revenue Service	Attach to Form 990 or 990-EZ.		Open to Public Inspection		
Name of the organization		Employer id	entification number		
OHIO GAS ASSOCIA	FION	23-7363	3814		
01. Member elect	ion for additional members (Part VI, line 7a)				
SOME MEMBERS OWN	MORE THAN ONE ENTITY, SO THEY WOULD HAVE MORE THAN ONE VOTE	Ξ.			
02. Governing bo	dy decisions (Part VI, line 7b)				
CHANGES HAVE TO	BE APPROVED BY BOARD.				
03. Governing bo	dy meeting documentation (Part VI, line 8a)				
CORPORATE SECRET	ARY TAKES FORMAL MINUTES				
04. Committee me	eting documentation (Part VI, line 8b)				
ACTIONS TAKEN AN	D VOTES ARE REFLECTED IN THE MINUTES.				
05. Form 990 gov	erning body review (Part VI, line 11)				
ALL TRUSTEES REC	EIVE COPIES OF FORM 990				
06. Conflict of	interest policy compliance (Part VI, line 12c)				
EXECUTIVE AND PE	RSONNEL COMMITTEE MONITOR COMPLIANCE WITH POLICIES. EXECUTIV	VE COMMI	TTEE		
ENFORCES COMPLIA	NCES WITH POLICIES.				
07. CEO, executi	ve director, top management comp (Part VI, line 15a)				
COMPENSATION IS	DETERMINED BY PERSONNEL COMMITTEE.				
EXECUTIVE DECETV	ES OBJECTIVES ON A YEARLY BASIS AND				
	LO OLOLOTIVED ON A TEAMET DADID AND				
REPORTS BACK TO	PERSONNEL COMMITTEE AT END O YEAR.				
PERSONNELL COMMI	TTEE VOTES ON MERIT PAY INCREASE				
AND BONUS PAY BA	SED ON COMPLETION OF OBJECTIVES.				

EEA

Schedule O (Form 990 or 990-EZ) (2010)		Page 2
Name of the organization	Employer identification number	
OHIO GAS ASSOCIATION	23-7363814	
08. Governing documents, etc, available to public (Part VI, line 19)		
DOCUMENTS, POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE		
ON THE WEBSITE VIA A PASSWORD PROTECTED LINK.		

Forn	1 990 (2010) OHIO GAS ASSOCIATION 2:	3-73638:	14	Pa	age 12
Pa	Reconciliation of Net Assets Check if Schedule O contains a response to any question in this Part XI		• • • •		•
1	Total revenue (must equal Part VIII, column (A), line 12) •••••••••••••••••••••••••••••••••••	1	3	381,1	L03
2	Total expenses (must equal Part IX, column (A), line 25)	2	-	385,4	184
3	Revenue less expenses. Subtract line 2 from line 1 •••••••••••••••••••••••••••••••••••	3		(4,	381)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2	255,0	087
5	Other changes in net assets or fund balances (explain in Schedule O)	5			0
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33,				
	column (B)) ••••••••••••••••••••••••••••••••••	6	2	250,	706
Ра	Financial Statements and Reporting Check if Schedule O contains a response to any question in this Part XII				•
				Yes	No
1	Accounting method used to prepare the Form 990: 🛛 Cash 🗌 Accrual 🗌 Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	• • • • •	• 2a	Х	
b	Were the organization's financial statements audited by an independent accountant?		• 2b		X
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant? • • • • •		• 2c	х	
	If the organization changed either its oversight process or selection process during the tax year, explain in				
	Schedule O.				
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were				
	issued on a separate basis, consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		• 3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		• 3b		
	EEA		Form	990 (2010)