

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)

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2006 calendar year, or tax year beginning 07-01, 2006, and ending 06-30, 2007

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

C Name of organization: ASSOCIATION OF REGULATORY BOARDS, 1750 SOUTH BRENTWOOD BLVD. 503, ST. LOUIS MO 63144-1341

D Employer identification number: 23-7091523, E Telephone number: (314) 785-6000, F Accounting method: Accrual

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? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number M Check if the organization is not required to attach Sch. B

G Website: HTTP://WWW.ARBO.ORG

J Organization type (check only one) 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 818,112

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

Table with 21 rows for Revenue, Expenses, and Net Assets. Includes sub-rows for contributions, program service revenue, membership dues, interest, dividends, gross rents, investment income, sales of assets, special events, and inventory sales.

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

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 a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22 b	Other grants and allocations (attach schedule) (cash \$ 10,000 noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	10,000	10,000		
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25 a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	25a	79,244	65,852	13,392	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b, and c	26	141,335	117,426	23,909	
27	Pension plan contributions not included on lines 25a, b, and c	27	11,511	9,028	2,483	
28	Employee benefits not included on lines 25a - 27	28	4,203	3,741	462	
29	Payroll taxes	29	17,559	14,237	3,322	
30	Professional fundraising fees	30				
31	Accounting fees	31	6,000		6,000	
32	Legal fees	32	29,806	25,081	4,725	
33	Supplies	33	26,434	22,193	4,241	
34	Telephone	34	4,944	4,102	842	
35	Postage and shipping	35	22,320	18,439	3,881	
36	Occupancy	36	27,847	21,828	6,019	
37	Equipment rental and maintenance	37	978	755	223	
38	Printing and publications	38	16,375	7,665	8,710	
39	Travel	39	12,256	9,192	3,064	
40	Conferences, conventions, and meetings	40	290,847	221,707	69,140	
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	13,310		13,310	
43	Other expenses not covered above (itemize):	43				
a		43a				
b	<b>PROGRAM SERVICES SEE STM</b>	43b	54,942	54,942		
c	<b>MGMT &amp; GENERAL SEE STMT</b>	43c	22,401	22,401		
d		43d				
e		43e				
f		43f				
g		43g				
44	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	792,312	606,188	186,124	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 the instructions.)

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

What is the organization's primary exempt purpose? ► **SEE STATEMENT**

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.)

<p><b>a</b> <u>See SERVICES</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p><b>106,547</b></p>
<p><b>b</b> <u>See SERVICES</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p><b>154,230</b></p>
<p><b>c</b> <u>See SERVICES</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p><b>121,580</b></p>
<p><b>d</b> <u>See SERVICES</u></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p><b>224,459</b></p>
<p><b>e</b> Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p><b>f</b> <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . . ►</p>	<p><b>606,816</b></p>

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

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
A s s e t s	45 Cash - non-interest-bearing . . . . .	53,037	45	29,770
	46 Savings and temporary cash investments . . . . .		46	
	47 a Accounts receivable . . . . .	241,208	47a	
	b Less: allowance for doubtful accounts . . . . .		47b	
		129,826	47c	241,208
	48 a Pledges receivable . . . . .		48a	
	b Less: allowance for doubtful accounts . . . . .		48b	
	48c			
	49 Grants receivable . . . . .		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		50b	
	51 a Other notes and loans receivable (attach schedule) . . . . .		51a	
	b Less: allowance for doubtful accounts . . . . .		51b	
	51c			
	52 Inventories for sale or use . . . . .		52	
53 Prepaid expenses and deferred charges . . . . .	4,215	53	4,536	
54 a Investments - publicly-traded securities . . . . .	472,204	54a	587,457	
<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV				
b Investments - other securities (attach schedule) . . . . .		54b		
<input type="checkbox"/> Cost <input type="checkbox"/> FMV				
55 a Investments - land, buildings, and equipment: basis . . . . .		55a		
b Less: accumulated depreciation (attach schedule) . . . . .		55b		
55c				
56 Investments - other (attach schedule) . . . . .		56		
57 a Land, buildings, and equipment: basis . . . . .	92,737	57a		
b Less: accumulated depreciation (attach schedule) . . . . .	70,013	57b		
57c	23,516		22,724	
58 Other assets, including program-related investments (describe ▶ )		58		
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .	682,798	59	885,695	
L i a b i l i t i e s	60 Accounts payable and accrued expenses . . . . .	48,165	60	125,433
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .	49,400	62	94,100
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64 a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65 Other liabilities (describe ▶ )		65	
	66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .	97,565	66	219,533
<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67 Unrestricted . . . . .	585,233	67	666,162	
68 Temporarily restricted . . . . .	0	68	0	
69 Permanently restricted . . . . .	0	69	0	
<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.				
70 Capital stock, trust principal, or current funds . . . . .		70		
71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71		
72 Retained earnings, endowment, accumulated income, or other funds . . . . .		72		
73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) <b>must</b> equal line 19 and column (B) <b>must</b> equal line 21) . . . . .	585,233	73	666,162	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	682,798	74	885,695	

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Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . . .	82b	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	84b	N / A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? . . . . .	85a	N / A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	85b	N / A
	If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
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	
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	N / A
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 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI . . . . .	88b	X
89 a	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	X
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 . . . . . ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract? . . . . .	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	89g	X
90 a	List the states with which a copy of this return is filed ▶ _____		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.) . . . . .	90b	5
91 a	The books are in care of ▶ <b>CONNIE DANNER</b> Telephone no. ▶ <b>314-785-6000</b> Located at ▶ <b>1750 S. BRENTWOOD ST. LOUIS MO</b> ZIP + 4 ▶ <b>63144</b>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	91b	X
	If "Yes," enter the name of the foreign country ▶ _____		
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		

**Part VI Other Information** (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No

If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here ▶   
and enter the amount of tax-exempt interest received or accrued during the tax year 92

**Part VII Analysis of Income-Producing Activities** (See the instructions.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b MEETING FEES					28,600
c C.O.P.E.					262,028
d CELMO					1,050
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . .					45,300
95 Interest on savings & temporary cash investments					
96 Dividends and interest from securities .					30,124
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory . .					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					367,102
105 Total (add line 104, columns (B), (D), and (E)) <span style="float:right">▶</span>					367,102

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT

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

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

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

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

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

**Organization Exempt Under Section 501(c)(3)**  
**(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),**  
**or 4947(a)(1) Nonexempt Charitable Trust**

**2006**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information -- (See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

**ASSOCIATION OF REGULATORY BOARDS**

**23-7091523**

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JENNIFER PARKER 1750 S BRENTWOOD SAINT LOU MO 63144	EXEC DIRECTO 50	79,244	0	0

Total number of other employees paid over \$50,000 ▶

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

**NONE**

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation

Total number of others receiving over \$50,000 for professional services . . . . . ▶

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

**NONE**

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation

Total number of other contractors receiving over \$50,000 for other services . . . . . ▶

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

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

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

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	120,860	52,500	24,000		197,360
16 Membership fees received . . . . .	45,900	43,360	41,773	29,283	160,316
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 . . . . .	543,589	579,699	474,193	441,928	2,039,409
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 . . . . .	22,368	9,883	7,400	11,520	51,171
19 Net income from unrelated business activities not included in line 18 . . . . .					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .					0
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 . . . . .					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	1,333	8,350	120	10,000	19,803
23 Total of lines 15 through 22 . . . . .	734,050	693,792	547,486	492,731	2,468,059
24 Line 23 minus line 17 . . . . .	190,461	114,093	73,293	50,803	428,650
25 Enter 1% of line 23 . . . . .	7,341	6,938	5,475	4,927	
26 <b>Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24 . . . . . ▶					26a 0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts . . ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ . . . . . ▶					26d
e Public support (line 26c minus line 26d total) . . . . . ▶					26e
f <b>Public support percentage (line 26e (numerator) divided by line 26c (denominator))</b> . . . . . ▶					26f %
27 <b>Organizations described on line 12:</b> 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." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year:  (2005) _____ (2004) _____ (2003) _____ (2002) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) <b>Do not file this list with your return.</b> After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:  (2005) <u>66,496</u> (2004) _____ (2003) _____ (2002) _____					
c Add: Amounts from column (e) for lines: 15 <u>197,360</u> 16 <u>160,316</u> 17 <u>2,039,409</u> 20 <u>0</u> 21 <u>0</u> . . . . . ▶					27c 2,397,085
d Add: Line 27a total . . . . . and line 27b total . . . . . ▶					27d 66,496
e Public support (line 27c total minus line 27d total) . . . . . ▶					27e 2,330,589
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶					27f 2,468,059
g <b>Public support percentage (line 27e (numerator) divided by line 27f (denominator))</b> . . . . . ▶					27g 94.43%
h <b>Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</b> . . . . . ▶					27h 2.07%
28 <b>Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. <b>Do not file this list with your return.</b> Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 9 of the instructions.)

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

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

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

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

**Limits on Lobbying Expenditures**

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

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

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

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

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

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

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
<b>a</b> Volunteers . . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> .) . . . . .			
<b>c</b> Media advertisements . . . . .			0
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> Total lobbying expenditures (Add lines <b>c</b> through <b>h</b> .) . . . . .			0

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

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2006**

Name of organization

Employer identification number

ASSOCIATION OF REGULATORY BOARDS

23-7091523

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule - see instructions.)

**General Rule -**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules -**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable etc., contributions of \$5,000 or more during the year.) . . . . . ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

ASSOCIATION OF REGULATORY BOARDS

23-7091523

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	VISTAKON 7596 CENTURION PARKWAY JACKSONVILLE FL 32256	\$ 23,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ALCON INDUSTRY 6201 SOUTH FREEWAY FORT WORTH TX 76134	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ADVANCED MEDICAL OPTICS 12484 EMPRESS COURT APPLE VALLEY MN 55124	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	ESSILOR LENSES 2400 118TH AVENUE NORTH ST PETERSBURG FL 33716	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CIBA VISION 11460 JOHNS CREEK PKWY DULUTH GA 30097	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	ALLERGAN PHARMACEUTICAL 2525 DUPONT DRIVE IRVINE CA 92623	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

ASSOCIATION OF REGULATORY BOARDS

Employer identification number

23-7091523

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	PFIZER 235 E 42ND STREET NEW YORK NY 10017	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	BAUSCH and LOMB 1400 N GOODMAN ROCHESTER NY 14605	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box

**Note:** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.**

Type or print Name of Exempt Organization: ASSOCIATION OF REGULATORY BOARDS. Employer identification number: 23-7091523. Number, street, and room or suite no.: 1750 SOUTH BRENTWOOD BLVD. 503. City, town or post office, state, and ZIP code: ST. LOUIS, MO 63144-1341.

Check type of return to be filed (File a separate application for each return):

- Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 8870.

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

The books are in the care of CONNIE DANNER. Telephone No. 314-785-6000. FAX No. If the organization does not have an office or place of business in the United States, check this box. If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN). If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 05-15, 2008. For calendar year, or other tax year beginning 07-01, 2006 and ending 06-30, 2007. If this tax year is for less than 12 months, check reason: Change in accounting period.

Table with 3 columns: Description, 8a, 8b, 8c. Row 1: 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. Row 2: 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Row 3: 8c Balance Due. Subtract line 8b from line 8a.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title Date

Notice to Applicant. (To Be Completed by the IRS)

- We have approved this application. Please attach this form to the organization's return. We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return. We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period. We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested. Other

By: Director Date

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print Name, Number and street (include suite, room, or apt. no.) or a P.O. box number, City or town, province or state, and country (including postal or ZIP code)

**Federal Supporting Statements**

**2006 PG 01**

Name(s) as shown on return

FEIN

**ASSOCIATION OF REGULATORY BOARDS**

**23-7091523**

**FORM 990, SCH FOR PART II, LINE 42  
DEPRECIATION AND DEPLETION SCHEDULE**

Statement #108

Description	Total	Program Services	Management & General	Fundraising
DEPRECIATION	<u>13,310</u>	_____	<u>13,310</u>	_____
<b>TOTAL</b>	<u><u>13,310</u></u>	<u>_____</u>	<u><u>13,310</u></u>	<u>_____</u>

**FORM 990, SCH FOR PART IV, LINE 57  
LAND ETC. SCHEDULE**

PG 01  
Statement #116

Category or Item	Basis	Accumulated Depreciation	End of Year
OFFICE FURNITURE	6,303	5,397	906
OFFICE EQUIPMENT	71,668	50,442	21,226
SOFTWARE	<u>14,766</u>	<u>14,174</u>	<u>592</u>
<b>TOTAL</b>	<u><u>92,737</u></u>	<u><u>70,013</u></u>	<u><u>22,724</u></u>

**FORM 990, PART II, LINE 22  
CASH GRANTS PAID SCHEDULE**

PG 01  
Statement #124

Activity	Amount	Relationship
FELLOWSHIP	10,000	
Recipient		ACCREDITATION COUNCIL ON OPTOMETRIC
Address		243 NORTH LINDBERGH
City,St Zip		ST. LOUIS MO 63141
		<b>TOTAL</b>
	<u><u>10,000</u></u>	

Federal Supporting Statements

2006 PG 01

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

FORM 990, GENERAL EXPLANATION OF ATTACHMENT

Statement #127

EXPLANATION FOR SCHEDULE A, QUESTION 2-D

BOARD MEMBERS AND ADMINISTRATIVE STAFF ARE REIMBURSED FOR ANY MEALS, TRAVEL AND INCIDENTALS WHILE ATTENDING ORGANIZATION FUNCTIONS. EXPENSES ARE REIMBURSED BASED ON IRS GUIDELINES. EXPENSE REPORTS MUST BE COMPLETED, DOCUMENTATION ATTACHED, AND APPROVED BEFORE REIMBURSEMENTS ARE ISSUED.

BOARD MEMBERS ARE NOT COMPENSATED FOR THEIR TIME. THE EXECUTIVE DIRECTOR IS COMPENSATED WITH AN ANNUAL SALARY.

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

DIRECT PUBLIC SUPPORT

<u>Description</u>	<u>Amount</u>
CORPORATE SPONSORSHIPS	\$ 188,500
Total:	<u>\$ 188,500</u>

OTHER CHANGES IN NET ASSETS<sup>7</sup>

<u>Description</u>	<u>Amount</u>
NET CHANGE IN FAIR MARKET VALUE OF INVESTMENTS	\$ 55,129
Total:	<u>\$ 55,129</u>

PROGRAM SALARIES

<u>Description</u>	<u>Amount</u>
COPE	\$ 67,655
OE TRACKER	116,251
LESS: ALLOCATION OF OFFICERS' SALARIES	(66,480)
Total:	<u>\$ 117,426</u>

M & G OTHER SALARIES

<u>Description</u>	<u>Amount</u>
SALARIES	\$ 23,909
Total:	<u>\$ 23,909</u>

PROGRAM PENSION PLAN CONTRIBUTIONS

<u>Description</u>	<u>Amount</u>
COPE	\$ 3,763
OE TRACKER	5,265
Total:	<u>\$ 9,028</u>

M & G PENSION PLAN CONTRIBUTIONS

<u>Description</u>	<u>Amount</u>
OFFICE ADMIN RETIREMENT	\$ 2,483
Total:	<u>\$ 2,483</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

PROGRAM OTHER EMPLOYEE BENEFITS

Description	Amount
COPE EMPLOYEE INSURANCE	\$ 2,872
OE TRACKER EMPLOYEE INSURANCE	869
Total:	<u>\$ 3,741</u>

M & G OTHER EMPLOYEE BENEFITS

Description	Amount
INSURANCE	\$ 462
Total:	<u>\$ 462</u>

PROGRAM PAYROLL TAXES

Description	Amount
COPE	\$ 5,167
OE TRACKER	9,070
Total:	<u>\$ 14,237</u>

M & G PAYROLL TAXES

Description	Amount
OFFICE	\$ 3,322
Total:	<u>\$ 3,322</u>

PROGRAM LEGAL FEES

Description	Amount
COMMITTEE	\$ 7,820
COPE	
OE TRACKER	9,830
ANNUAL MEETING	7,431
Total:	<u>\$ 25,081</u>

M & G LEGAL FEES

Description	Amount
GENERAL	\$ 4,725
Total:	<u>\$ 4,725</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

PROGRAM SUPPLIES

Description	Amount
COMMITTEE	\$ 914
COPE	6,619
OE TRACKER	11,335
ANNUAL MEETING	3,292
DIRECTORS MEETING	33
Total:	<u>\$ 22,193</u>

PROGRAM TELEPHONE

Description	Amount
COMMITTEE	\$
COPE	2,138
OE TRACKER	1,964
ANNUAL MEETING	
Total:	<u>\$ 4,102</u>

M & G TELEPHONE

Description	Amount
TELEPHONE	\$ 842
Total:	<u>\$ 842</u>

PROGRAM POSTAGE

Description	Amount
COMMITTEE	\$ 611
COPE	4,625
OE TRACKER	10,222
ANNUAL MEETING	2,289
DIRECTORS MEETINGS	692
Total:	<u>\$ 18,439</u>

M & G POSTAGE

Description	Amount
OFFICE	\$ 3,881
Total:	<u>\$ 3,881</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

PROGRAM RENT

Description	Amount
COMMITTEE	\$
COPE	8,812
OE TRACKER	13,016
ANNUAL MEETING	
Total:	<u>\$ 21,828</u>

M & G RENT

Description	Amount
OFFICE	\$ 6,019
Total:	<u>\$ 6,019</u>

EQUIPMENT RENTAL

Description	Amount
COMMITTEE	\$
COPE	361
OE TRACKER	394
ANNUAL MEETING	
Total:	<u>\$ 755</u>

M & G OFFICE MAINTENANCE & REPAIR

Description	Amount
OFFICE	\$ 223
Total:	<u>\$ 223</u>

PROGRAM PRINTING

Description	Amount
COMMITTEE	\$ 2,207
COPE	2,478
OE TRACKER	1,573
ANNUAL MEETING	1,407
Total:	<u>\$ 7,665</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

M & G PRINTING

Description	Amount
GENERAL	\$ 8,710
Total:	<u>\$ 8,710</u>

PROGRAM TRAVEL

Description	Amount
COMMITTEE	\$ 2,397
COPE	817
OE TRACKER	3,372
ANNUAL MEETING	2,606
Total:	<u>\$ 9,192</u>

M & G TRAVEL

Description	Amount
OFFICE	\$ 3,064
Total:	<u>\$ 3,064</u>

PROGRAM CONFERENCES, MEETINGS, CONVENTIONS

Description	Amount
COMMITTEE	\$ 77,440
COPE	29,189
OE TRACKER	6,094
ANNUAL MEETING	104,555
REGIONAL MEETING	4,429
Total:	<u>\$ 221,707</u>

M & G MEETINGS, CONFERENCE, CONVENTIONS

Description	Amount
DIRECTORS MEETINGS	\$ 69,140
Total:	<u>\$ 69,140</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS

23-7091523

ACCOUNTS PAYABLE & ACCRUED EXPENSES

Description	Amount
ACCOUNTS PAYABLE	\$ 112,142
ACCRUED SALARIES	3,864
ACCRUED VACATION	6,074
ACCRUED RETIREMENT	2,438
PROPERTY TAXES PAYABLE	915
Total:	<u>\$ 125,433</u>

PROGRAM SERVICES-OTHER EXPENSES

Description	Amount
COPE: CREDIT CARD FEES	\$ 3,574
COPE: INTERNET ACCESS	762
COPE: MISCELLANEOUS	117
COPE: NON-EMPLOYEE COMP	1,778
COPE: STAFF TRAINING	1,076
COPE: WEBSITE DEVELOPMENT	12,430
OE TRACKER: INTERNET ACCESS	1,697
OE TRACKER: MISCELLANEOUS	117
OE TRACKER: NON-EMPLOYEE COMP	1,167
OE TRACKER: ADVERTISING	588
OE TRACKER: WEBSITE DEVELOPMENT	19,926
OE TRACKER: ADMIN SUPPORT	11,710
Total:	<u>\$ 54,942</u>

Name(s) as shown on return

FEIN

ASSOCIATION OF REGULATORY BOARDS23-7091523MANAGEMENT & GENERAL

<u>Description</u>	<u>Amount</u>
<u>CREDIT CARD FEES</u>	<u>\$ 947</u>
<u>DUES AND SUBSCRIPTIONS</u>	<u>4,320</u>
<u>INSURANCE</u>	<u>1,998</u>
<u>DONATIONS</u>	<u>2,050</u>
<u>INTERNET ACCESS</u>	<u>571</u>
<u>SOFTWARE MAINTENANCE</u>	<u>2,019</u>
<u>MISCELLANEOUS</u>	<u>2,206</u>
<u>NON-EMPLOYEE COMPENSATION</u>	<u>1,118</u>
<u>PAYROLL SERVICE</u>	<u>1,606</u>
<u>ADVERTISING</u>	<u>88</u>
<u>STAFF TRAINING</u>	<u>913</u>
<u>TAXES &amp; LICENSES</u>	<u>1,197</u>
<u>WEBSITE DEVELOPMENT</u>	<u>2,695</u>
<u>GIFTS</u>	<u>673</u>
<b>Total:</b>	<b><u>\$ 22,401</u></b>

**FOR TAX YEAR 2006**

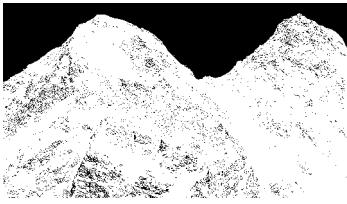
ASSOCIATION OF REGULATORY BOARDS

Pinnacle Accounting Group LLC

3551 Evergreen Lane

St. Louis, MO 63125

314-815-3022



**Pinnacle Accounting Group LLC**  
3551 Evergreen Lane  
St. Louis, MO 63125  
Phone: (314) 815-3022  
Fax: (314) 815-3024

May 14, 2008

Association Of Regulatory Boards  
1750 South Brentwood Blvd. 503  
St. Louis, MO 63144-1341

Dear Of Optometry, Inc.:

Enclosed are the original and copies of your 2006 Form 990 tax return.

Please review, sign, date, and mail the original return in the enclosed pre-addressed envelope.

I appreciate the opportunity to serve you. If I can be of further assistance with your financial or tax needs, do not hesitate to contact me at (314) 815-3022.

Sincerely,

CLARK SINGLETON  
Pinnacle Accounting Group LLC

Enclosure

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

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

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

**Please Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title. \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date **05-14-2008** Check if self-employed

Firm's name (or yours if self-employed) address, and ZIP + 4 **Pinnacle Accounting Group LLC** EIN \_\_\_\_\_  
**3551 Evergreen Lane** Phone no. **314-815-3022**  
**St. Louis, MO 63125**



**Statement of Program Service Accomplishments**

**2006 01**

Name(s) as shown on return

Your Social Security Number

**ASSOCIATION OF REGULATORY BOARDS**

**23-7091523**

**FORM 990, PART III (a)**

**Grants and Allocations**            \$0  
**Program Service Expenses**       \$106547  
**Includes Foreign Grants**        NO

**Explanation**

COMMITTEE: MEETINGS HELD DURING THE YEAR TO EXCHANGE INFORMATION & ENGAGE IN PROGRAMS & ACTIVITIES RELATING TO LICENSING & EDUCATION OF OPTOMETRISTS.

**Statement of Program Service Accomplishments**

**2006 01**

Name(s) as shown on return

Your Social Security Number

**ASSOCIATION OF REGULATORY BOARDS**

**23-7091523**

**FORM 990, PART III (b)**

**Grants and Allocations**            \$0  
**Program Service Expenses**       \$154230  
**Includes Foreign Grants**        NO

**Explanation**

COPE: THIS PROGRAM UNDERTAKES THE PROCESSING, PEER REVIEW, AND REPORTING OF CONTINUING OPTOMETRIC EDUCATION NECESSARY FOR LICENSING OPTOMETRISTS.

**Statement of Program Service Accomplishments****2006 01**

Name(s) as shown on return

Your Social Security Number

**ASSOCIATION OF REGULATORY BOARDS****23-7091523****FORM 990, PART III (c)**

**Grants and Allocations**            \$0  
**Program Service Expenses**       \$121580  
**Includes Foreign Grants**        NO

**Explanation**

ANNUAL MEETING: USED TO INFORM/EDUCATE MEMBERS REGARDING ISSUES OF MUTUAL CONCERN. ALSO INCLUDES MAINTAINING COMMUNICATION, RESPONDING TO INQUIRIES.

**Statement of Program Service Accomplishments**

**2006 01**

Name(s) as shown on return

Your Social Security Number

**ASSOCIATION OF REGULATORY BOARDS**

**23-7091523**

**FORM 990, PART III (d)**

**Grants and Allocations**            \$0  
**Program Service Expenses**       \$224459  
**Includes Foreign Grants**        NO

**Explanation**

OE TRACKER: ONLINE CONTINUING EDUCATION TRACKER FOR OPTOMETRISTS.