

Return of Organization Exempt From Income Tax

2006

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning , 2006, and ending , 20

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

C Name of organization
Special Olympics Louisiana

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1000 East Morris Avenue

City or town, state or country, and ZIP + 4
Hammond, LA 70403-4456

D Employer identification number
72 0706608

E Telephone number
(985) 345-6644

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

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

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶ **N/A**

G Website: ▶ **www.laso.org**

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

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

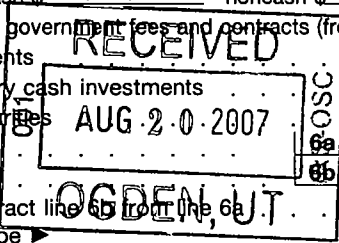
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶

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

SCANNED SEP 06 2007

1 Contributions, gifts, grants, and similar amounts received:				
a	Contributions to donor advised funds	1a		
b	Direct public support (not included on line 1a)	1b	1,878,805.88	
c	Indirect public support (not included on line 1a)	1c	155,866.22	
d	Government contributions (grants) (not included on line 1a)	1d	133,982.92	
e	Total (add lines 1a through 1d) (cash \$ 2,158,655.02 noncash \$ 10,000.00)	1e		2,168,655.02
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		17,642.49
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c		
7	Other investment income (describe ▶)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b	Less cost or other basis and sales expenses	8a	8b	
c	Gain or (loss) (attach schedule)	8c		
d	Net gain or (loss). Combine line 8c, columns (A) and (B)	8d		
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input checked="" type="checkbox"/>			
a	Gross revenue (not including \$ 11,283.35 of contributions reported on line 1b) . STAT.#9	9a	146,062.52	
b	Less: direct expenses other than fundraising expenses	9b	49,133.18	
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c		96,929.34
10a	Gross sales of inventory, less returns and allowances	10a	20,630.08	
b	Less: cost of goods sold	10b	7,016.06	
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c		13,614.02
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		2,296,840.87
13	Program services (from line 44, column (B))	13		969,049.56
14	Management and general (from line 44, column (C))	14		118,184.39
15	Fundraising (from line 44, column (D))	15		577,067.56
16	Payments to affiliates (attach schedule)	16		
17	Total expenses. Add lines 16 and 44, column (A)	17		1,664,301.51
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18		632,539.36
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,192,198.40
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		1,824,737.76



8 917

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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	76,581.14	11,487.17	7,658.11	57,435.86
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	12,000.00		12,000.00	
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)				
26	Salaries and wages of employees not included on lines 25a, b, and c	397,834.02	242,469.72	35,187.90	120,176.40
27	Pension plan contributions not included on lines 25a, b, and c	34,906.90	16,832.82	6,027.82	12,046.26
28	Employee benefits not included on lines 25a - 27	49,043.52	21,879.22	6,278.85	20,885.45
29	Payroll taxes	36,379.84	19,982.56	3,155.51	13,241.77
30	Professional fundraising fees	574,497.00	287,248.50		287,248.50
31	Accounting fees	5,115.04	3,050.00	665.04	1,400.00
32	Legal fees				
33	Supplies	15,377.71	6,875.52	3,594.16	4,908.03
34	Telephone	17,227.88	8,799.17	2,226.19	6,202.52
35	Postage and shipping	10,250.64	5,692.86	319.62	4,238.16
36	Occupancy	21,150.48	14,100.16	4,784.70	2,265.62
37	Equipment rental and maintenance	20,412.81	8,695.27	6,940.11	4,777.43
38	Printing and publications				
39	Travel	123,416.75	98,107.59	3,385.05	21,924.11
40	Conferences, conventions, and meetings	8,277.33	2,651.98	2,256.25	3,369.10
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	53,200.35	25,409.01	15,756.39	12,034.95
43	Other expenses not covered above (itemize): See Statement #3	208,630.10	195,768.01	7,948.69	4,913.40
a					
b					
c					
d					
e					
f					
g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,664,301.51	969,049.56	118,184.39	577,067.56

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 \$ 574,497.00; (ii) the amount allocated to Program services \$ 287,248.50;
 (iii) the amount allocated to Management and general \$ 0.00, and (iv) the amount allocated to Fundraising \$ 287,248.50

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 #4 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) orgs , and 4947(a)(1) trusts, but optional for others)
a Training & Competition (statewide) - See Statement #5 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	393,155.40
b Training & Competition (local) - See Statement #6 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	190,546.54
c Communications & Marketing - See Statement #7 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	336,213.38
d Training & Competition (national) - See Statement #8 (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	49,134.24
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ►	969,049.56

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) Beginning of year		(B) End of year	
Assets	45 Cash—non-interest-bearing	206,013.86	45	277,911.15	
	46 Savings and temporary cash investments	612,186.70	46	1,145,965.10	
	47a Accounts receivable	36,265.42			
	47b Less: allowance for doubtful accounts	0.00			
			16,384.83	47c	36,265.42
	48a Pledges receivable				
	48b Less: allowance for doubtful accounts				
				48c	
	49 Grants receivable		67,466.24	49	74,599.57
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a	
	50b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b	
	51a Other notes and loans receivable (attach schedule)				
	51b Less: allowance for doubtful accounts				
				51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges		14,319.40	53	34,794.95
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54a	
	54b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b	
	55a Investments—land, buildings, and equipment: basis				
55b Less: accumulated depreciation (attach schedule)					
			55c		
56 Investments—other (attach schedule)			56		
57a Land, buildings, and equipment: basis	678,623.10				
57b Less: accumulated depreciation (attach schedule) . STMT # 2	358,118.14				
		329,002.18	57c	320,504.96	
58 Other assets, including program-related investments (describe ▶)			58		
59 Total assets (must equal line 74). Add lines 45 through 58		1,245,373.21	59	1,890,041.15	
Liabilities	60 Accounts payable and accrued expenses	46,124.81	60	65,303.39	
	61 Grants payable		61		
	62 Deferred revenue	7,050.00	62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax-exempt bond liabilities (attach schedule)			64a	
	64b Mortgages and other notes payable (attach schedule)			64b	
	65 Other liabilities (describe ▶)			65	
66 Total liabilities. Add lines 60 through 65		53,174.81	66	65,303.39	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	978,951.48	67	1,256,925.83	
	68 Temporarily restricted	203,246.92	68	557,811.93	
	69 Permanently restricted	10,000.00	69	10,000.00	
	Organizations that do not follow SFAS 117, check here <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 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		1,192,198.40	73	1,824,737.76
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		1,245,373.21	74	1,890,041.15

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	✓	
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 451,079.24		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
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	
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	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX.	88a	✓
b	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	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.00 ; section 4912 ▶ 0.00 ; section 4955 ▶ 0.00		
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	✓
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	✓
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	✓
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	
90a	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	13
91a	The books are in care of ▶ Sylvia Alaniz Telephone no. ▶ (985) 345-6644 Located at ▶ 1000 East Morris Avenue, Hammond, LA ZIP + 4 ▶ 70403-4146		
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)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	✓

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 _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	17,642.49	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					96,929.34
102 Gross profit or (loss) from sales of inventory			12	13,614.02	
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.00		31,256.51	96,929.34
105 Total (add line 104, columns (B), (D), and (E))					128,185.85

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).
101	Income derived from activities whose purpose is to generate funds for the operation of the Special Olympics Louisiana programs. The activities are also instrumental in conveying information about the programs to the public, and for the recruitment of new athletes, their families, and volunteers on a year round basis.

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).

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

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

Yes	No

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

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

Yes	No

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

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

Yes	No

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

Please Sign Here

Signature of officer: Pat Carpenter Date: 8-13-07

Type or print name and title: Pat Carpenter, President/CEO

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____

Check if self-employed:

Preparer's SSN or PTIN (See Gen. Inst. X): _____

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

EIN: _____

Phone no: () _____



SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2006

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Special Olympics Louisiana, Inc.

Employer identification number

72 : 0706608

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
N/A				
Total number of other employees paid over \$50,000 ▶		0		

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
N/A		
Total number of others receiving over \$50,000 for professional services ▶		0

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
The Heritage Company P. O. Box 16325, Little Rock, AR 72231-6325	Telemarketing	574,497.00
Total number of other contractors receiving over \$50,000 for other services ▶		0

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

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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.</p>	1	✓
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	✓
<p>b Lending of money or other extension of credit?</p>	2b	✓
<p>c Furnishing of goods, services, or facilities?</p>	2c	✓
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	✓
<p>e Transfer of any part of its income or assets?</p>	2e	✓
<p>3a 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.)</p>	3a	✓
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	✓
<p>c 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</p>	3c	✓
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	✓
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g</p>	4a	✓
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b	✓
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	✓
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>		0
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>		N/A
<p>f 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 ▶ _____</p>		0
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____</p>		N/A

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	
Total					

- 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.)	752,692.46	909,060.43	863,901.46	978,361.60	3,504,015.95
16 Membership fees received					
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	29,271.91	30,459.35	26,843.00	12,136.22	98,710.48
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	6,844.87	4,594.27	4,046.00	10,490.78	25,979.92
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	788,809.24	944,114.05	894,790.46	1,000,988.60	3,628,702.35
24 Line 23 minus line 17	759,537.33	913,654.70	867,947.46	988,852.38	3,529,991.87
25 Enter 1% of line 23	7,888.09	9,441.14	8,947.90	10,009.89	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	70,599.84
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. Do not file this list with your return. Enter the total of all these excess amounts	26b	NONE
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	3,529,991.87
d Add: Amounts from column (e) for lines: 18 <u>25,979.92</u> 19 <u>0.00</u> 22 <u>0.00</u> 26b <u>0.00</u>	26d	25,979.92
e Public support (line 26c minus line 26d total)	26e	3,504,011.95
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	99.26 %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year:

(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.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(2005) (2004) (2003) (2002)

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c	
d Add: Line 27a total _____ and line 27b total _____	27d	
e Public support (line 27c total minus line 27d total)	27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 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. Do not file this list with your return. 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
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain. (If you need more space, attach a separate statement)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (if you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 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
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— The lobbying nontaxable amount is—			
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44		

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50 on page 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
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 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:

- a** Volunteers
 - b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
 - c** Media advertisements
 - d** Mailings to members, legislators, or the public
 - e** Publications, or published or broadcast statements
 - f** Grants to other organizations for lobbying purposes
 - g** Direct contact with legislators, their staffs, government officials, or a legislative body
 - h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
 - i** Total lobbying expenditures (Add lines c through h.)
- If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount

STATEMENT #1

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

Name and Address	Title and Time	Compensation	Contribution to Employee Benefit Plan	Expense Account
Pat Carpenter Bourgeois 280 Barringer Drive Ponchatoula, LA 70454	PRESIDENT/CEO 54 hours	76,581.15	7,463.18	NONE
Charles Guillory 6338 Morgan Road Greenwell Springs, LA 70739	CHAIRMAN 2 hours	NONE	NONE	NONE
Michael Crawford 3211 Twelve Oaks Avenue Baton Rouge, LA 70820	VICE-CHAIRMAN 2 hours	NONE	NONE	NONE
Dayle L. Guillory 209 Hermitage Lafayette, LA 70503	SECRETARY 2 hours	NONE	NONE	NONE
James Bates 612 Barksdale Blvd Bossier City, LA 71111	TREASURER 2 hours	NONE	NONE	NONE
Bruce Craft 509 Saint Louis St. Baton Rouge, LA 70802	LEGAL ADVISOR 2 hours	NONE	NONE	NONE
Mona G. Brown 451 W. Gloria Switch Rd Lafayette, LA 70507	MEMBER 2 hours	NONE	NONE	NONE
Steve Deist 13706 Clarendon Drive Baton Rouge, LA 70810	MEMBER 2 hours	NONE	NONE	NONE
A. N. Diodene, Jr., M.D. 59335 River West Drive, Suite A Plaquemine, LA 70764	MEMBER 2 hours	NONE	NONE	NONE
John Paul Funes 3208 Riverwalk Drive Baton Rouge, LA 70820	MEMBER 2 hours	NONE	NONE	NONE
Rose Garrett 1701 Lobdell Ave., #37, Bldg 5 Baton Rouge, LA 70806	MEMBER 2 hours	NONE	NONE	NONE

STATEMENT #1

PART V: List of Officers, Directors, and Trustees

Name and Address	Title and Time	Compensation	Contribution to Employee Benefit Plan Expense Account	
Ed Gautier 15476 Carlou Drive Ponchatoula, LA 70454	MEMBER 2 hours	NONE	NONE	NONE
Louis Griffin 167 W. 67th Street Cut Off, LA 70345	MEMBER 2 hours	NONE	NONE	NONE
Bill McDonald 74504 Holly Lane Covington, LA 70435	MEMBER 2 hours	NONE	NONE	NONE
Bowen McRae 445 North Blvd, Ste 701 Baton Rouge, LA 70801	MEMBER 2 hours	NONE	NONE	NONE
Robert Miller 4630 Capital Heights Baton Rouge, LA 70806	MEMBER 2 hours	NONE	NONE	NONE

STATEMENT #2

PART II, Line 42: Depreciation

PART IV, Line 57: Fixed Assets less Depreciation per Balance Sheet

Property, Improvements and Equipment: Property, improvements and equipment are stated at cost, except for donated property and equipment which are recorded at fair market value at date of receipt. Depreciation of furniture and equipment is computed by the straight-line method over the estimated useful life of the assets, generally ten years for office furniture, five years for office equipment, and two years for computer hardware and software. A building is computed by the straight-line method over the estimated useful life of forty years.

Asset Description: Current Year Depreciation

Furniture and equipment (donated)	3,259.56
Furniture and equipment (purchased)	43,969.88
Building and improvements (purchased)	\$ <u>5,970.91</u>

TOTAL DEPRECIATION 12/31/06	\$ <u><u>53,200.35</u></u>
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As of December 31, 2006, the cost of property, improvements and equipment was as follows:

Land	50,000.00
Furniture, equipment & improvements	438,623.10
Building	\$ <u>190,000.00</u>
	\$ 678,623.10

Less accumulated depreciation/amortization	<u>358,118.14</u>
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Net Property, Plant & Equipment	<u><u>320,504.96</u></u>
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STATEMENT #3

PART II, Line 43, a: Other Expenses

(B)	Program Services		
	Activity Materials	70,171.22	
	Assessment Fees	0.00	
	Games Expense	89,734.39	
	Insurance	31,956.62	
	PR Campaigns	<u>3,905.78</u>	
			195,768.01
(C)	Management and General		
	Activity Materials	1,181.65	
	Insurance	<u>6,767.04</u>	
			7,948.69
(D)	Fund Raising		
	Activity Materials	3,541.12	
	Insurance	<u>1,372.28</u>	
			<u>4,913.40</u>
(A)	TOTAL OTHER EXPENSES		<u><u>208,630.10</u></u>

STATEMENT #4

PART III: Primary Exempt Purpose

Special Olympics Louisiana (SOL) provides year round sports training and competition for the benefit of intellectually disabled individuals throughout the state of Louisiana. Year round competition and training opportunities are offered in 22 Olympic type sports.

STATEMENT #5

PART III, a: Training & Competition (statewide)

Training and Competition expenses, on a statewide level, represent the athletes, coaches, volunteers, and officials training sessions and the competitive events that the athletes have qualified to attend. Events are held at the district level as well in certain sports to qualify athletes for statewide competition. Training also involves the sessions needed on the local level to pursue the recruitment of new athletes, coaches, and volunteers. There are currently 8,000 athletes; 10,000 volunteers; and 4,000 coaches involved in the program. Donated services and materials for this program totaled \$214,425.08.

STATEMENT #6

PART III, b: Training & Competition (local)

Training and Competition expenses represent the athletes, coaches, volunteers, and officials training sessions on the local level, as well as progressive competition from the local level, to the Area level, to the Chapter level, to the National and International levels. Training also included the sessions the local programs utilize to recruit new athletes, coaches, and volunteers. Donated services and materials for this program totaled \$180,420.65.

STATEMENT #7

PART III, c: Communications & Marketing

Public Education expenses represent the costs of public awareness campaigns and activities designed to educate and inform the public about various SOL programs and events. Over 2,000 Program Yearbooks are distributed at the State Summer Games held in May. This book recaps the events of the year, the progress of athletes at competition and events, and highlights other accomplishments of the athletes, coaches, families, and volunteers throughout the year. A website is kept up-to-date on events, opportunities, fundraisers, etc. throughout the year. It gives information for potential athletes and volunteers interested in becoming involved. Throughout the year, several newsletters (*The Flame*, *The Torchbearer*, & *Inside SOL*) are published to let the Special Olympics Louisiana athletes, families, coaches, and volunteers, as well as the general public, know what is going on in the program. Donated services and materials for this program totaled \$3,225.50.

STATEMENT #8

PART III, d: Training & Competition (national)

Training and Competition expenses represent the cost of training and transporting athletes, coaches, and other delegates to the National Games, which were held in Ames, Iowa. Donated services and materials for this program totaled \$10,273.21.

STATEMENT #9

PART I, Line 9: Special Events and activities

<u>Special Events</u>	<u>LETR Torch Run</u>	<u>NFL Raffle</u>	<u>Area Raffle</u>	<u>All Others</u>	<u>TOTAL</u>
Gross Receipts	83,013.74	17,970.00	10,940.00	89,761.02	201,684.76
Less: Contributions	<u>40,895.01</u>	<u>0.00</u>	<u>0.00</u>	<u>14,727.23</u>	<u>55,622.24</u>
Gross Revenue	42,118.73	17,970.00	10,940.00	75,033.79	146,062.52
Less: Direct Expenses	<u>3,584.98</u>	<u>5,298.22</u>	<u>1,910.00</u>	<u>38,339.98</u>	<u>49,133.18</u>
Net Income/(Loss)	<u><u>38,533.75</u></u>	<u><u>12,671.78</u></u>	<u><u>9,030.00</u></u>	<u><u>36,693.81</u></u>	<u><u>96,929.34</u></u>

LETR Torch Run - running event by law enforcement individuals

NFL Raffle - raffled a trip to either the Super Bowl or the Pro Bowl

Area Raffle - raffled a trip to Las Vegas

All Others - includes two Awards Banquets, two Mystery Dinner Theater events, a Bowling Tournament, a Poker Tournament, a Truck Convoy, and a Christmas event

By-Laws of
Special Olympics Louisiana, Inc.

A Non-Profit Corporation

Pursuant to the Laws of
the State of Louisiana

Revised December 2, 2006

Table of Contents

Article I – Mission, Purpose and Principal Office Sections 1-3	Page 1
Article II – Powers and duties of the Board of Directors	Page 1
Article III – Membership of the Board of Directors Sections 1-10	Page 3
Article IV – Officers Sections 1-7	Page 4
Article V – Powers and duties of the Chair & Vice Chair	Page 5
Article VI – The President/CEO Section 1 – Powers & Duties	Page 5
Section 2 – Signing of Contracts	Page 6
Section 3 – Vacancy In Office	Page 6
Article VII – Powers and duties of the Secretary	Page 6
Article VIII – Powers and duties of the Treasurer	Page 6
Article IX – Meetings Sections 1-5	Page 7
Article X – Standing Committees Sections 1-4	Page 8
Section 5 – Executive Committee	Page 8
Section 6 – Membership Committee	Page 11
Section 7 – Finance Committee	Page 11
Section 8 – Fund Raising Committee	Page 12
Section 9 – Public Education Committee	Page 12
Article XI – Other Committees Section 1 – Outreach Committee	Page 12
Section 2 – Families Committee	Page 12
Section 3	Page 13
Article XII – Fiscal Year	Page 13
Article XIII – Indemnification	Page 13
Article XIV – Conflict of Interest	Page 13
Article XV – Discrimination Prohibited	Page 14
Article XVI – Review and Amendment of Bylaws Sections 1-3	Page 14
Article XVII – Dissolution	Page 15

BYLAWS OF SPECIAL OLYMPICS LOUISIANA, INC.
A Non-Profit Corporation
Pursuant to the Laws of the State of Louisiana
Revised: December 2, 2006

Article I

MISSION, PURPOSE AND PRINCIPAL OFFICE

- Section 1** The name of the organization shall be Special Olympics Louisiana, Inc., a non-profit corporation chartered in and pursuant to the laws of the State of Louisiana. Special Olympics Louisiana, Inc., is a non-profit exempt organization under Section 501 (c)(3) of the Internal Revenue Service Code (1954).
- Section 2** The mission of Special Olympics is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.
- Section 3** The principal office of Special Olympics Louisiana, Inc. (SOLA) shall be located in Hammond, Louisiana. The Board of Directors may designate SOLA may have such other offices within the state of Louisiana as the Board may designate or as the business of SOLA may required from time to time.

Article II

POWERS AND DUTIES OF THE BOARD OF DIRECTORS

The Board of Directors shall be responsible for overseeing the effective management and direction of the corporation. It shall have and exercise the corporate powers prescribed by the laws of Louisiana. The essential functions of the Board shall be policy making, assuring sound management, increasing public awareness of persons with intellectual disabilities, and active participation in the provision of necessary funds. The Board has ultimate responsibility to determine policies deemed to be necessary for the administration and development of the Special Olympics Louisiana, Inc., in accordance with its stated mission and purposes and consistent with the policies of Special Olympics International, Inc., its parent organization in Washington, D.C. The Board shall, but without limitation:

- A. Appoint a President/CEO who shall be the Chief Executive Officer of Special Olympics Louisiana, Inc., and chief staff officer of the Board of Directors.

- B. Determine, review, and assess the mission, purposes, programs, and activities of SOLA, Inc., consistent with the policies, spirit and intent of Special Olympics International, Inc., of Washington, D.C.
- C. Approve personnel policies and procedures regarding terms and conditions of employment, salary, fringe benefit policies for the President/CEO and all other staff members.
- D. Determine and oversee policies and procedures in managing all business affairs, including approval of an annual budget.
- E. Authorize the acquisition, management, and disposition of all property and physical facilities.
- F. Approve and receive gifts or bequests of land, buildings, bonds, stocks, monies, annuities, and other devices as SOLA, Inc., policies and donor intent determine.
- G. Establish, manage, invest, or contract for the management and investment of an Endowment Fund, as further noted in these By-Laws.
- H. Enter into, make, perform, and carry out contracts of every kind for any lawful purpose with any person, firm, association, or corporation in the furtherance of the purpose of SOLA, Inc.
- I. Appoint auditors and require an independent yearly audit of financial accounts, records, and resources by a certified public accountant and authorize the preparation of an annual report of the same.
- J. Ensure that SOLA, Inc., maintains a sound planning process which enables goals and objectives to be reviewed annually.
- K. Establish by example, a personal involvement in the day-to-day operations of the volunteer effort including participation at area games, state games, and other state competitions and to recruit others for this effort.
- L. Represent Special Olympics Louisiana, Inc., by appearing before groups and civic organizations, governmental bodies, and other assemblies, to promote programs of SOLA, Inc., in the respective areas of the state in which each Director resides to ensure that SOLA is promoted and Public Education is supported throughout the state.

Article III
MEMBERSHIP OF THE BOARD OF DIRECTORS

- Section 1** The Corporation shall have no members, but shall be governed by a Board of Directors as hereinafter set forth.
- Section 2** The Board of Directors shall consist of not less than eleven (11), nor more than twenty-one (21).
- Section 3** New Directors of the Board shall be elected at the Fall Board Meeting by a majority of the Board then in office. New Directors shall take office at the beginning of their term as defined in Article III, Section 3, unless otherwise directed by the majority of the Board.
- Section 4** Directors shall serve for three year terms and until their successors are elected and qualified or until their resignation, removal, or death up to a maximum of three consecutive terms. Terms shall run from January 1 to December 31 three years later. Any newly elected Directors shall be eligible for three terms. However, if a Director has served for three consecutive terms, he/she shall not be eligible for re-election until one year has elapsed at the end of the third term.
- Section 5** All Directors shall be residents and domiciled within the State of Louisiana, and if a Director shall change his/her residence or domicile from the State of Louisiana, he/she shall forfeit his/her Directorship.
- Section 6** A Director who shall be absent from three (3) consecutive Board meetings may, at the discretion of the Board of Directors, be removed from the Board, provided, however, that notice of such intention is given to that Director at least ten (10) days prior to a meeting at which such action will be considered. Such Director may petition or may appear, or both, in opposition to such action. A courtesy letter will be sent after two (2) missed meetings to the board member.
- Section 7** Any Officer or Director may resign by giving written or verbal notice to the Chairman of the Board, the Secretary of the Board, or the President/CEO. Written notice must be received within ten (10) days of verbal resignation or verbal resignation will be accepted and binding.
- Section 8** Any Director may be removed from office for cause, at any meeting of the Board, by affirmative vote of two-thirds of the Directors then in office provided that notice of the removal action and the reason therefor are delivered by registered mail to the Director being removed at least ten (10) days before the meeting with Board, and that the subject Director be given the opportunity to appear before the Board to explain, refute, or otherwise negate the charges against him/her that constitute cause.

Section 9 No capital stock will be issued and the corporation shall be operated on a non-profit basis in furtherance of its corporate purposes and any surplus which occurs shall be used to further such purposes.

Section 10 An Area Director Representative shall be selected by the Area Directors in accordance with Policies and Procedures. The Area Director Representative shall be an ex-officio Director of the Board without power to vote and shall not be counted as a Director of the Board or any Committee on which he or she may serve for any purpose.

Article IV **OFFICERS**

Section 1 The officers of SOLA, Inc., shall be the Chair, Vice Chair, Secretary, and Treasurer of the Board of Directors together with the President/CEO. All officers shall be elected by a majority vote of the Board of Directors. The Chair and Vice Chair shall serve for terms of three years, or until their successors are elected and qualified. The Secretary and the Treasurer shall serve for terms of three years. A vacancy in any officership may be filled at any meeting of the Board of Directors, unless otherwise provided for in these ByLaws.

Section 2 The Chair, Vice Chair, Secretary, and Treasurer shall be Directors of the Board. The President/CEO shall be an ex-officio Director of the Board without power to vote and shall not be counted as a Director of the Board or any committee on which he or she may serve for any purpose.

Section 3 The Board may approve one or more other officers as may be deemed necessary for the proper management of the SOLA, Inc.

Section 4 All Officers shall hold office at the discretion of the Board and shall be subject to removal by affirmative vote of a majority of the entire Directorship of the Board without prejudice to any contract rights such officer may have with the SOLA, Inc.

Section 5 The election of officers shall generally take place at the Fall meeting each year. The terms of office, however, shall not commence for any officers until the end of the Winter meeting such that the incoming chair can complete assignments to the extent possible.

Section 6 At or before the Summer meeting, nominations for Directorship and officers shall be submitted to the Chair of the Membership Committee. The information submitted in the form of resume/vita, biographical information, completed nomination form and a picture shall be reviewed

by the committee who will then interview each potential Director to determine his/her level of interest and commitment in serving. The Membership Committee shall then render a report to the Board of Directors, in writing, of nominations for new Directors and officers at least two weeks before the Fall meeting allowing time for directors to review these recommendations. At the Fall meeting the Board of Directors shall then vote on the selection of new directors. No new nominations for Board Directorship shall be made from the floor. Upon making this decision, the Board of Directors shall then vote to elect new officers. Nominations for officers shall be allowed from the floor.

Section 7

The period from Fall to Winter meetings shall be known as the transition time, and the newly elected officers are empowered to make committee assignments, schedule committee meetings, and require a newly appointed committee chairman to present a set of goals and objectives by the Winter meeting so that the goals and objectives can be ratified. In addition thereto, the Finance Committee shall present a budget for the fiscal year at the Winter meeting.

Article V
POWERS AND DUTIES OF THE CHAIR AND VICE CHAIR

The Chair shall preside at all meetings of the Board of Directors, shall have a right to vote on all questions, shall consider recommendations, and appoint all committee members not prescribed in these ByLaws, and shall have such other powers and duties as the Board from time to time may prescribe including that of serving as official spokesperson on behalf of the Board unless specifically delegated by the Board to another officer of the Board. The Vice-Chair shall monitor progress of each committee toward achieving its goals and objectives. In the absence of the Chair, the Vice Chair shall perform the duties of the office of the Chair and have such other powers and duties as the Board may from time to time prescribe. In the absence of both the Chair and Vice-Chair, the Board shall elect one of its Directors to serve as Chair.

Article VI
THE PRESIDENT/CEO

Section 1

Powers And Duties

The President/CEO of SOLA, Inc., shall be the Chief Executive Officer. The President/CEO shall exercise a general superintendence over all the affairs of SOLA, Inc., and bring such matters to the attention of the Board as are appropriate to keep it fully informed in meeting its policy-making responsibilities. Furthermore, the President/CEO shall have power, on behalf of the Board, to perform all acts and execute all documents to make effective the actions of the Board or its Executive Committee. Further, the President/CEO shall have the authority to enter into contracts with respect

to specific budget items without additional Board approval, subject to the limitations in Article X, Section 5(C). Except as otherwise provided in these Bylaws, the President/CEO shall be, ex-officio, a member of all committees of the Board without power to vote.

Section 2 Signing of Contracts

Contracts entered into by any of the sub-programs of Special Olympics Louisiana, Inc., must be submitted to the President/CEO for review and must be counter-signed by the President/CEO or his/her designee.

Section 3 Vacancy In Office

In the event of a vacancy in the office of the President/CEO, the Chair of the Board shall appoint a special Search and Screen Committee to submit nominations for candidates for that office to the Board. A vacancy in any officership may be filled at any meeting of the Board of Directors.

Article VII
POWERS AND DUTIES OF THE SECRETARY

The Secretary shall have custody of the seal of SOLA, Inc., and shall attest to and affix said seal to such documents as required in the business of the organization, including but not limited to deeds, bonds, mortgages, agreements, contracts, abstracts of resolutions, certificates, minutes, and Bylaws issued pursuant to the authority of SOLA, Inc. The Secretary shall give proper notice of all meetings of the Board of Directors and shall keep a record of the appointment of all committees of the Board. Furthermore, the Secretary shall keep or cause to be kept a record of the minutes of all meetings of the Board of Directors and each of its committees. Any of the duties or powers of the Secretary may be performed by an Assistant Secretary who shall be responsible to and report to the Secretary. The Assistant Secretary may be a non-Board Director and/or staff member.

Article VIII
POWERS AND DUTIES OF THE TREASURER

The Treasurer shall be responsible for carrying out the mandates of the Board of Directors and its Finance Committee in overseeing the financial resources of SOLA, Inc., including, but not limited to, cash, securities, stocks, bonds, and all other property, personal or real, owned by SOLA, Inc. The Treasurer shall furnish a current financial report at each Board, Finance Committee or Executive Committee meeting, and at such other times as the Board may direct. Furthermore, the Treasurer shall present a full and detailed financial statements, properly audited by an independent certified public accountant to the Board at its annual meeting, as soon after the close of the fiscal year as it becomes available.

The Treasurer shall monitor any investments of SOLA, Inc., including all operating funds and reserves as approved by the Board of Directors. In addition, the Treasurer may be required

to furnish a bond for the faithful performance and discharge of these duties, as may be directed by the Board or required by the statutes of the State of Louisiana. The Treasurer shall be Chair of the Finance Committee.

Article IX **MEETINGS**

- Section 1 There shall be at least four regular meetings of the Board of Directors annually, which shall be held in the winter, spring, summer and fall on such date and place as may be designated either by the Chair, any three Directors of the Board, the President/CEO or the Secretary. The annual meeting of the Board shall be the Winter meeting each year.
- Section 2 Special meetings may be held at the call of any two officers (Chair, Vice-Chair, Secretary, and Treasurer) and/or the President/CEO, and it shall be the duty of the Chair or the Secretary to call such special meetings on the written request of five Directors setting forth the objectives of the meeting.
- Section 3 Written notice of all meetings of the Board of Directors shall be sent by the Secretary to each Director. The notice shall be at least ten (10) days before the date of the meeting and if mailed, shall be deemed to be delivered when deposited in the United States mail, addressed to the Director at the address as it appears on the records of the corporation with postage thereon prepaid. If faxed, e-mailed or delivered personally, notice shall be sent at least five (5) days before the date of the meeting. In the case of special meetings, the notice shall state the purpose of the meetings, and no business shall be transacted at such meeting that does not relate to the purpose stated. This requirement shall not apply for the situations provided for in Article X, Section 5(C) of these ByLaws, and the special provisions of that subsection shall apply.
- Section 4 Whenever notice is required to be given under the provisions of statutes of the State of Louisiana, the Articles of Incorporation or these ByLaws, a waiver in writing signed by the persons entitled to said notice, whether before or after the time stated therein shall be deemed equivalent thereto. Attendance at any meeting by a Director shall be conclusively deemed a waiver of notice of that meeting unless objection is made at the outset of such meeting to the failure to give proper notice.
- Section 5 Each Director shall be entitled to one vote. A Director can only vote in person (proxy votes will not be allowed). A majority of the Directors shall be necessary and sufficient to constitute a quorum for the transaction of business. If a quorum is present when a meeting is convened, the Directors present may continue to do business until adjournment, notwithstanding the withdrawal of enough Directors to leave less than a

quorum. The action of a majority of the Directors present and voting at a duly called meeting of the Board or any committee shall be the action of the Board of Directors or that committee, except those where a larger vote is required by statute, the Articles of Incorporation, these ByLaws, or Robert's Rules of Order, Newly Revised.

Article X STANDING COMMITTEES

Section 1 There shall be the standing committees specified in this Article. Director of standing committees shall be appointed by the Chair at or following the Winter meeting of the Board of Directors. Except as provided in these ByLaws, the Chair of the Board and the President/CEO of SOLA, Inc., shall be ex-officio members of all standing committees. Except where otherwise provided in this Article, additional members, including persons who are not on the Board of Directors, may be appointed. The Chair of each standing committee shall be a Director.

Section 2 The Board of Directors may at any time discontinue any of its standing committees for such time as may be determined, and the duties of any committee so discontinued shall be performed during such discontinuance by the Executive Committee. This may be done without the requirement of a change in the ByLaws.

Section 3 The Chair of any committee, with the consent of the Chair of the Board, may request the President/CEO to appoint a member of the administrative staff to serve as a liaison between the committee and the office of the President/CEO, and the President/CEO shall designate such a person to perform that service. Such liaison person shall assist the committee in the carrying out of its duties.

Section 4 Except as otherwise provided in this Article, all standing committees shall meet at least twice annually. Some or all such meetings may be telephone conference calls.

Section 5 Executive Committee

- A. The Executive Committee shall consist of seven (7) members, all of whom shall be Directors. The Chair of the Board shall be the Chair of the Executive Committee. The Vice Chair of the Board, the Secretary, the Treasurer, and three at-large Directors appointed

by the Chair shall be members of the Executive Committee. The President/CEO shall be an ex-officio member of the Executive Committee, without power to vote, and shall not be counted as a member of that committee for the purpose of determining a quorum.

- B. Between meetings of the Board of Directors, the Executive Committee shall have general supervision of the administration and property of SOLA, Inc. and shall act for the Board as necessary for the efficient conduct of daily business. Unless specifically empowered by the Board of Directors to do so, the Executive Committee may not take any action inconsistent with a prior act of the Board of Directors, amend the ByLaws, encumber the organization with debts through bank loans or other means, remove or appoint the President/CEO or Directors of the Board, or take any other action which has been reserved for the Board.
- C. Unless held in abeyance by a specific resolution of the Board of Directors, passed by a two-thirds vote of the Directors present at the Winter meeting in any year, the Executive Committee shall have the authority to approve, by a two-thirds vote of its total directorship, a contract(s), with individuals and/or organizations deemed necessary for the operation of SOLA, Inc., said contract(s) having a total monetary obligation by SOLA, Inc., not exceeding Ten Thousand Dollars (\$10,000.00) per contract, and having time factors that preclude delay of execution until the next regularly scheduled meeting of the Board of Directors. It is expressly understood that contracts included in the Operating Budget approved by the Board of Directors are considered to have been previously approved by the Board and do not require action by the Executive Committee. All such contracts shall include a provision that the contract is subject to final Board of Directors approval. All votes by the Executive Committee may be taken in a meeting, or by fax or telephone poll conducted as directed by the Chair. In situations where the contract(s) exceed the monetary obligation limits set forth herein, the Board of Directors shall be consulted by the Executive Committee Chair, who may, without prior notice, conduct a telephone or fax vote to ascertain Board approval or disapproval, counting only those votes received within 48 hours of the question being put.
- D. The Executive Committee shall also have responsibility for overseeing the planning process for SOLA, Inc., including policies affecting progress on annual program goals and objectives, annual games, personnel salary and fringe benefits, and annual ByLaw review. Although the Committee shall have broad powers

delegated to it by the Board of Directors, except those reserved in these ByLaws for the Board itself, the Committee shall exercise such powers only rarely. Its primary purpose is to serve as a planning mechanism for the Board and to be concerned with the staff's need for support and counsel.

- E. The Executive Committee shall function as the Personnel Committee. In the fourth quarter of each year, the Committee shall evaluate the performance and compensation of the President/CEO. The Committee shall counsel with the President/CEO in regard to his/her performance during the preceding year and approve his/her personal plan for the ensuing year. In addition, the Committee shall make recommendations to the Board of Directors for changes in the compensation of the President/CEO for the ensuing year.
- F. The Executive Committee shall meet regularly at least twice a year and shall schedule these meetings between Board meetings. Special meetings shall be called by the Secretary at the request of the Chair or at least three of the Directors. All meetings of the Executive Committee may be held by telephone conference calls.
- G. A majority of the Directors members of the Executive Committee shall constitute a quorum for the transaction of business. Once convened with a legal quorum, the meeting may continue and the members may continue to do business until adjournment notwithstanding the withdrawal of enough members to leave less than a quorum.
- H. Minutes of the meetings of the Executive Committee shall be distributed to each Director of the Board following each Executive Committee meeting. The minutes shall also be reviewed by the Board when it approves its own meeting minutes at meetings held subsequently to Executive Committee meetings. Actions taken by the Executive Committee shall be approved or disapproved at the next regular meeting of the Board of Directors.
- I. The Executive Committee of SOLA, Inc. Shall constitute the Investment Committee, with the Chairperson of the Executive Committee chairing the Investment Committee. The Investment Committee shall establish policies and rules: (a) for receiving bequests, gifts, and other donations into both endowed and non-endowed funds; (b) for investing or causing to be invested the assets of these funds; (c) for selecting and overseeing the performance of an Investment Manager(s); (d) and for recommending to the Board of Directors the use of the annual earnings of these funds in furthering the work of Special Olympics Louisiana, Inc.

The investment committee shall also manage the Endowment Fund, including, but not limited to, receiving gifts or bequests of all kinds into the Endowment Fund, causing said assets to be prudently invested, and directing the use of investment proceeds in a manner to benefit the various kinds of activities sponsored by Special Olympics Louisiana, Inc.

The Committee shall meet quarterly, at least two (2) weeks in advance of each stated Board meeting, and at such other times as may be directed by the Chairperson upon the giving of two (2) weeks notice to each Committee member.

Section 6

Membership Committee

- A. The Membership Committee shall have a minimum of three (3) members, all of whom shall be Directors. It shall present to the Board of Directors, nominations for Directors to be elected by the Board, and for Chair, Vice Chair, Secretary, and Treasurer. The Committee shall furnish information relating to the background and qualifications of all such nominees at least ten days prior to the Board meeting at which an election or appointment is scheduled to take place. The Committee shall also maintain a profile of the backgrounds of current Board Directors, annually review the effectiveness and performance of officers and particularly of those Directors who are eligible for re-election, and develop and administer a program of orientation for newly elected Directors. It shall report to the Board of Directors at the Fall meeting and otherwise as circumstances require.
- B. All Directors shall be residents and domiciled within the State of Louisiana, and if a Director shall change his/her residence or domicile from the State of Louisiana, he/she shall forfeit his/her Directorship.

Section 7

Finance Committee

- A. The Finance Committee shall have a minimum of three (3) members, all of whom shall be Directors. It shall review annual operating budgets prepared and presented under the direction of the President/CEO and make recommendations to the Board of Directors for their adoption. It shall receive monthly statements of income and expenditures, and it also shall review any proposed budget variances. Proposed budget variances, shall be submitted to the Board of Directors or Executive Committee for approval.
- B. The Committee shall also periodically review the financial control and accounting systems of SOLA, Inc., and recommend any changes it deems appropriate. It shall recommend the designation of an independent auditor each year and shall cause to be prepared

and submitted to the Board of Directors at least once a year, an audited statement of the financial condition of SOLA, Inc.. The Committee may request the designated independent auditor, to appear before it to report on the financial condition of SOLA, Inc., and answer any questions the Committee may have.

Section 8 Fund Raising Committee

The Fund Raising Committee shall be responsible for setting annual goals for support and designing strategies for accomplishing them. It shall work closely with the President/CEO and development personnel in helping to open access to prospective individual, business and organization donors and to remind other Board Directors of their responsibility to assist with fund raising activities.

Section 9 Public Education Committee

The Public Education Committee shall review and recommend public relations programs which are necessary to enable SOLA, Inc., to carry out its purposes. It shall regularly report on its activities to enhance the public's awareness of the needs of and programs for individuals with intellectual disabilities. The Committee shall coordinate its activities with the Fund Raising Committee.

Article XI
OTHER COMMITTEES

Section 1 Outreach Committee

The Outreach Committee will increase overall participation of athletes, coaches, families, and volunteers. This will be accomplished by contacting schools, private care providers, and churches for assistance in locating potential participants. Through the use of a computer, tracking of athletes can be maintained more accurately. The Committee will increase public awareness through both print and electronic media. There will be at least on Director assigned to act as the liaison between the Committee and the Board.

Section 2 Families Committee

The Family Committee will create an environment in which family involvement can grow through the experience of having a person with intellectual disabilities as a family member. They will establish family committee in each area and parish of the state. To involve family members, coaches, and volunteers, to better educate families by keeping them informed, and to help reach every person with intellectual disabilities, regardless of age, and to provide him/her with the opportunity to participate in Special Olympics. There will be at least one Director assigned to act as the liaison between the Committee and the Board.

Section 3

There may be such special or ad hoc committees as the Board of Directors may from time to time establish for the discharge of particular duties. They shall be given specific responsibilities and a deadline for completion of their assigned duties, and upon said completion, shall be discharged.

Article XII
FISCAL YEAR

The fiscal year of SOLA, Inc. shall be from January 1 through December 31.

Article XIII
INDEMNIFICATION

Each Director and officer of SOLA, Inc., shall be indemnified against all expenses actually and necessarily incurred by such Director or officer in connection with the defense of any action suit, or proceeding to which he or she has been made a party by reason of being or having been a Director or officer except in relation to matters as to which such Director or officer shall be adjudicated in such action, suit, or proceeding to be liable for gross negligence or willful misconduct in the performance of duty.

Article XIV
CONFLICT OF INTEREST

A Director shall be considered to have a conflict of interest if (a) such Director has existing or potential financial or other interests which impair or might reasonably appear to impair such Director's independent, unbiased judgement in the discharge of his or her responsibilities to SOLA, Inc., or (b) such Director is aware that a member or his or her family (which for purposes of this paragraph shall be a spouse, parents, siblings, children, and any other relative if the latter resides in the same household as the Director), or any organization in which

such Director (or member of his or her family) is an officer, director, employee, member, partner, trustee, or controlling stockholder, has such existing or potential financial or other interests. All Directors shall disclose to the Board any possible conflict of interest at the earliest practicable time. No Director shall vote on any matter under consideration at a Board or Committee meeting, in which such Director has a conflict of interest. The minutes of such meeting shall reflect that a disclosure was made and that the Director having a conflict of interest abstained from voting. Any Director who is uncertain whether a conflict of interest may exist in any matter may request the Board or Committee to resolve the questions by majority vote.

Article XV
DISCRIMINATION PROHIBITED

In administering its affairs, SOLA, Inc., shall not discriminate against any person on the basis of race, creed, color, national or ethnic origin, sex, age, or physical disability.

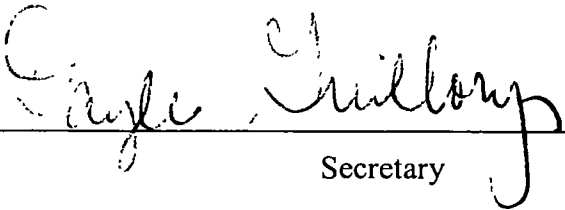
Article XVI
REVIEW AND AMENDMENT OF BYLAWS

- Section 1 These ByLaws may be changed or amended at any meeting of the Board of Directors by a two-thirds vote of those present, provided notice of the substance of the proposed amendment is sent to all the Directors at least ten days before the meeting.
- Section 2 Prior to each Winter meeting of the Board of Directors, the Executive Committee shall review these ByLaws and recommend any necessary changes thereto.
- Section 3 Unless otherwise provided in these ByLaws, and to the extent necessary, questions of procedure shall be resolved in accordance with Robert's Rules of Order, Newly Revised.

Article XVII
DISSOLUTION

In the event SOLA, Inc., is dissolved as a corporation within the State of Louisiana and ceases to exist for stated purposes and goals, said Certificate of Dissolution shall be filed with the Secretary of State in accordance with the statutes of the State of Louisiana pertaining to the dissolution of a non-profit corporation. Any assets of the corporation, and any assets of the Endowed and Non-Endowed funds (except for those assets for which the donor has provided an alternate disposition, to be followed in case of dissolution), shall be distributed and conveyed to Special Olympics, Inc., a non-profit, exempt organization under Section 501 (c) (3) of the Internal Revenue Service Code (1954).

These ByLaws were adopted on the **2nd** day of **December, 2006** , at its regularly scheduled Board meeting at which a quorum was present and said ByLaws were amended by two-thirds vote of the membership in attendance.



Secretary