43400 01/04/2012 4 47 PM

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/01/08, and ending 6/30/09

B Check if applicable
- [ ] Address change
- [ ] Name change
- [X] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

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

C Name of organization: IOWA SCHOOL COUNSELOR ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address): 5619 NW 86TH — Room/suite: 600

City or town, state or country, and ZIP + 4: JOHNSTON IA 50131

D Employer identification number: 32-0261719

E Telephone number: 515-273-5313

F Group Exemption Number ▶

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

G Accounting method [X] Cash [ ] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ N/A

J Organization type (check only one)— [X] 501(c) (6) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 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

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 36,315

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	2,000
	2	Program service revenue including government fees and contracts			2	29,648
	3	Membership dues and assessments See Statement 1			3	4,621
	4	Investment income			4	
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)			5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ [ ]				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a			
	b	Less direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
	8	Other revenue (describe ▶ See Statement 2)			8	46
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	36,315
Expenses	10	Grants and similar amounts paid (attach schedule) See Statement 3			10	1,763
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	520
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	92
	16	Other expenses (describe ▶ See Statement 4)			16	40,597
	17	**Total expenses.** Add lines 10 through 16 ▶			17	42,972
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-6,657
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	23,821
	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 through 20 ▶			21	17,164

RECEIVED
APR 23 2012
OGDEN, UT
EB-606 IRS-OSC

SCANNED JUN 05 2012

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	23,821	22	17,164
23 Land and buildings		23	
24 Other assets (describe ▶)		24	
25 Total assets	23,821	25	17,164
26 Total liabilities (describe ▶)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	23,821	27	17,164

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

DAA

Part III **Statement of Program Service Accomplishments** (See the instructions for Part III.)

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?

See Statement 5

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

28	FOSTER THE DEVELOPMENT OF SCHOOL COUNSELORS BY PROVIDING SCIENTIFIC, EDUCATIONAL, AND PROFESSIONAL RESOURCES. (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	
29	GRANTS ARE AWARDED TO SCHOOLS WITH COUNSELORS WHO DEMONSTRATE EXCELLENCE IN COUNSELING STUDENTS. (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV)

(a) Name and address		(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
ERIC DANIELSON 5619 NW 86TH, #600	JOHNSTON IA 50131	AD HOC	0	0	0
JILL HELM 5619 NW 86TH, #600	JOHNSTON IA 50131	NEWLETTR	0	0	0
MALIK HENFIELD 5619 NW 86TH, #600	JOHNSTON IA 50131	POST-SEC VP	0	0	0
STEVE IRVIN 5619 NW 86TH, #600	JOHNSTON IA 50131	PRESIDENT	0	0	0
TERESA KEEFE O'MEARA 5619 NW 86TH, #600	JOHNSTON IA 50131	PRES. ELECT	0	0	0
JAN KUHL 5619 NW 86TH, #600	JOHNSTON IA 50131	AD HOC	0	0	0
SUSAN LANGAN 5619 NW 86TH, #600	JOHNSTON IA 50131	SEC VP	0	0	0
LINDA LINN 5619 NW 86TH, #600	JOHNSTON IA 50131	PAST PRES	0	0	0
RENEA OGREN 5619 NW 86TH, #600	JOHNSTON IA 50131	GOVT REL	0	0	0
MARSHA SHEPHERD 5619 NW 86TH, #600	JOHNSTON IA 50131	TREASURER	0	0	0
COLLEEN SLAVIK 5619 NW 86TH, #600	JOHNSTON IA 50131	WEBSITE ED	0	0	0
PAT STAEBEL 5619 NW 86TH, #600	JOHNSTON IA 50131	ELEM VP	0	0	0
BETH SHEPHAS 5619 NW 86TH, #600	JOHNSTON IA 50131	MID SCH VP	0	0	0
BETH THOMPSON 5619 NW 86TH, #600	JOHNSTON IA 50131	SECRETARY	0	0	0
SUE FARRAN 5619 NW 86TH, #600	JOHNSTON IA 50131	AWARDS/REC	0	0	0
KAREN WOODARD 5619 NW 86TH, #600	JOHNSTON IA 50131	MEMB. CHAIR	0	0	0
ALDA HELVEY 5619 NW 86TH, #600	JOHNSTON IA 50131	CONF MGMT	0	0	0

Part V **Other Information** (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ ______, section 4912 ▶ ______, section 4955 ▶ ______			
b	Section 501(c)(3) and (4) organizations 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," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ ______			
d	Enter amount of tax on line 40c 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? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ None

42a The books are in care of ▶ DYNAMIC RESOURCES Telephone no ▶ 515-273-5313

5619 NW 86TH, #600

Located at ▶ JOHNSTON, IA ZIP + 4 ▶ 50131

			Yes	No
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)?	42b		X
	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.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c		X
	If "Yes," enter the name of the foreign country ▶ ______			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

43400 01/04/2012 4 47 PM

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than $100,000	(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
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

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

▶ Carol Sh — Signature of officer | 4-12-2012 — Date

▶ Carol Smith President — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ [signature]	Date 1/4/12	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instr) P00034782
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Strawhacker & Associates, L.L.C. 4601 Westown Pkwy Ste 220 West Des Moines, IA 50266-1071			EIN ▶ 20-0531213 Phone no ▶ 515-223-7370

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

DAA

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
	$ 4,621
Total	$ 4,621

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
MISCELLANEOUS REVENUE	$ 46
Total	$ 46

Statement 3 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Name and Address		Relationship to Organization		Class of Activity	Date of Gift	
Description of Property	Cash Contribution	Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation	Purpose
	1,763		$			
Total	1,763					

Federal Statements

Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
Information Technology	162
Travel	4,757
Conferences/Meetings	11,999
BUSINESS REGISTRATION FEE	750
BANK FEE	13
ELECTION EXPENSE	186
PRESIDENT'S EXPENSE	453
PRINTING & COPYING	1,132
CONFERENCE EXPENSE	18,545
MEMBERSHIPS AND DUES	38
SHIRTS	233
LDI LEADERSHIP EXPENSE	2,329
Total	$ 40,597

Federal Statements

Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

THE PURPOSE OF THE IOWA SCHOOL COUNSELOR ASSOCIATION IS TO FOSTER A CLOSER PERSONAL AND PROFESSIONAL RELATIONSHIP AMONG SCHOOL COUNSELORS; TO ADVANCE THE SCIENTIFIC DISCIPLINE OF GUIDANCE AND COUNSELING IN ORDER TO MAXIMIZE THE EDUCATIONAL, VOCATIONAL, AND PERSONAL GROWTH OF EACH STUDENT WITH COURSE OFFERINGS OF THE SCHOOL TAILORED TO EACH STUDENT'S PARTICULAR PATTERN OF APTITUDES, INTERESTS, ACHIEVEMENTS, AND MOTIVATIONS; TO IMPROVE THE STANDARDS OF COUNSELING AND THE RELATIONSHIPS WITH OTHER PUPIL PERSONNEL SERVICES FOR STUDENTS IN ELEMENTARY, MIDDLE, SENIOR, AND POST-HIGH SCHOOL SETTINGS; TO ASSUME AN ACTIVE ROLE IN HELPING PEOPLE TO UNDERSTAND AND IMPROVE SUCH SERVICES; TO PUBLISH SCIENTIFIC, EDUCATIONAL, AND PROFESSIONAL MATERIALS WITH THE PURPOSE OF RAISING THE STANDARDS OF ALL WHO WORK IN GUIDANCE AND COUNSELING.