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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 \$500,000 and total assets less than \$1,250,000 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

**2009****Open to Public  
Inspection****A** For the 2009 calendar year, or tax year beginning **07/01**, 2009, and ending **06/30**, 20 **10****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

Please  
use IRS  
label or  
print or  
type  
See  
Specific  
Instruc-  
tions**C** Name of organization**Michigan School Counselors Assn**

Number and street (or P O box, if mail is not delivered to street address) Room/suite

**1967 Catalina Dr.**

City or town, state or country, and ZIP + 4

**Jackson, MI 49201****D** Employer identification number**37-1468882****E** Telephone number**517-768-5168****F** Group ExemptionNumber ▶ **0**

• 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: ☒ Cash ☐ Accrual  
Other (specify) ▶**I** Website: ▶ MICHIGANSCHOOLCOUNSELOR.ORG**J** Tax-exempt status (check only one) — ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not  
required to attach Schedule B (Form 990,  
990-EZ, or 990-PF).**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  
Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **65147****Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	<b>2000</b>
<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	
<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	<b>14780</b>
<b>4</b>	Investment income . . . . .	<b>4</b>	<b>28</b>
<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
<b>5b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	
<b>6</b>	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . .	<b>6a</b>	<b>43135</b>
<b>b</b>	Less: direct expenses other than fundraising expenses . . . . .	<b>6b</b>	<b>22555</b>
<b>c</b>	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	<b>6c</b>	<b>20580</b>
<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	<b>5204</b>
<b>b</b>	Less: cost of goods sold . . . . .	<b>7b</b>	<b>642</b>
<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	<b>4562</b>
<b>8</b>	Other revenue (describe ▶ _____)	<b>8</b>	
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	<b>9</b>	<b>41950</b>
<b>10</b>	Grants and similar amounts paid (attach schedule) . . . . .	<b>10</b>	<b>3000</b>
<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>	
<b>12</b>	Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
<b>13</b>	Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
<b>14</b>	Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	<b>11125</b>
<b>15</b>	Printing, publications, postage, and shipping . . . . .	<b>15</b>	<b>12380</b>
<b>16</b>	Other expenses (describe ▶ _____)	<b>16</b>	<b>26188</b>
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	<b>17</b>	<b>52693</b>
<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	<b>-10743</b>
<b>19</b>	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) . . . . .	<b>19</b>	
<b>20</b>	Other changes in net assets or fund balances (attach explanation) . . . . .	<b>20</b>	
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	<b>21</b>	<b>32693</b>

**Part II** **Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	<b>46734</b>	<b>32827</b>
<b>23</b> Land and buildings . . . . .		
<b>24</b> Other assets (describe ▶ _____)		
<b>25</b> <b>Total assets.</b> . . . . .	<b>46734</b>	<b>32827</b>
<b>26</b> <b>Total liabilities</b> (describe ▶ _____)		
<b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	<b>46734</b>	<b>32827</b>

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2009)

2009 NOV 23 DEC 23 2010

FRESNO, CA

10

## Expenses

## Promote School Counseling

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	<b>Lobbyist Hired To Monitor Legislation Effecting School Counseling</b>		
	(Grants \$ ) If this amount includes foreign grants, check here	28a	20000
29	<b>Support Eligible Students With Scholarships</b>		
	(Grants \$ 3000) If this amount includes foreign grants, check here	29a	3000
30	<b>Support Profession Through Conferences, Publications and Leadership Training</b>		
	(Grants \$ ) If this amount includes foreign grants, check here	30a	29693
31	Other program services (attach schedule)		
	(Grants \$ ) If this amount includes foreign grants, check here	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)	32	52693

[illegible]

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	<b>33</b>	<input checked="" type="checkbox"/>
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	<b>34</b>	<input checked="" type="checkbox"/>
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .	<b>35a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>35b</b>	<input checked="" type="checkbox"/>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>	
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> <u>20000</u>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	<input checked="" type="checkbox"/>
<b>38a</b> 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 outstanding at the end of the period covered by this return? . . . . .	<b>38a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	<input checked="" type="checkbox"/>
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>e</b> 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. . . . .	<b>40e</b>	<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed. ▶ _____		
<b>42a</b> The organization's books are in care of ▶ <u>Ms. Paula Freehling</u> Telephone no. ▶ <u>(517) 768-5168</u> Located at ▶ <u>1967 Catalina Dr., Jackson, MI</u> ZIP + 4 ▶ <u>49201</u>		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>42b</b>	<input checked="" type="checkbox"/>
If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .	<b>42c</b>	<input checked="" type="checkbox"/>
If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44</b>	<input checked="" type="checkbox"/>
<b>45</b> 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 . . . . .	<b>45</b>	<input checked="" type="checkbox"/>

**Part VI**

**Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

<b>46</b>	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 . . . . .	<b>46</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>47</b>	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	<b>47</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>48</b>	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49a</b>	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>50</b>	Complete this table for the organization's 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."			

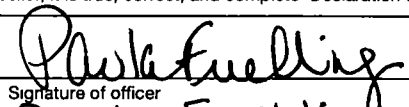
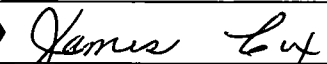
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**51** Complete this table for the organization's 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

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ \_\_\_\_\_

<b>Sign Here</b>	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			
	 Signature of officer		Date <u>11/12/16</u>	
<b>Paid Preparer's Use Only</b>	 Preparer's signature		Date <u>11/12/10</u>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>James Cox</u> <u>120 Spring St., Stockbridge, MI 49285</u>		Preparer's identifying number (See instructions) EIN ▶ <u>376465108</u> Phone no ▶ <u>517.812.3559</u>	
	May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
► Attach to Form 1040, 1040NR, or 1041. ► See instructions for Schedule C (Form 1040).

OMB No 1545-0074

**2009**

Attachment  
Sequence No **09**

Name of proprietor

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)

**Counselors**

**B** Enter code from pages C-9, 10, & 11

**C** Business name. If no separate business name, leave blank

**Michigan School Counselors Assn**

**D** Employer ID number (EIN), if any  
3 7 1 4 6 8 8 8 2

**E** Business address (including suite or room no.) ► **1967 Catalina Dr.**

City, town or post office, state, and ZIP code **Jackson, Michigan 49201**

**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses ☐ Yes ☐ No

**H** If you started or acquired this business during 2009, check here ☐

**Part I Income**

**1** Gross receipts or sales. **Caution.** See page C-4 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.

☐

**2** Returns and allowances

**3** Subtract line 2 from line 1

**4** Cost of goods sold (from line 42 on page 2)

**5** **Gross profit.** Subtract line 4 from line 3

**6** Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)

**7** **Gross income.** Add lines 5 and 6

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

**8** Advertising

**9** Car and truck expenses (see page C-4)

**10** Commissions and fees

**11** Contract labor (see page C-4)

**12** Depletion

**13** Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)

**14** Employee benefit programs (other than on line 19)

**15** Insurance (other than health)

**16** Interest

**a** Mortgage (paid to banks, etc.)

**b** Other

**17** Legal and professional services

**18** Office expense

**19** Pension and profit-sharing plans

**20** Rent or lease (see page C-6):

**a** Vehicles, machinery, and equipment

**b** Other business property

**21** Repairs and maintenance

**22** Supplies (not included in Part III)

**23** Taxes and licenses

**24** Travel, meals, and entertainment

**a** Travel

**b** Deductible meals and entertainment (see page C-6)

**25** Utilities

**26** Wages (less employment credits)

**27** Other expenses (from line 48 on page 2)

**20000 00**

**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27

**29** Tentative profit or (loss). Subtract line 28 from line 7

**30** Expenses for business use of your home. Attach **Form 8829**

**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3**.
- If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see page C-7).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

- 32a** ☐ All investment is at risk.
- 32b** ☐ Some investment is not at risk.

**Part III Cost of Goods Sold** (see page C-8)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <b>37</b>
<b>38</b>	Materials and supplies . . . . . <b>38</b>
<b>39</b>	Other costs . . . . . <b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . . <b>40</b>
<b>41</b>	Inventory at end of year . . . . . <b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . . <b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____ / _____ / _____
<b>44</b>	Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
<b>a</b>	Business _____
<b>b</b>	Commuting (see instructions) _____
<b>c</b>	Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

Expense	2009	00
Lobbyist Fee	20000	00
<b>48 Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>	<b>20000 00</b>

Supporting Statement for Part 1 Line 6 Special Events

Organization: Michigan School Counselors Assn EIN: 37-1468882

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Income and Expenses for Conferences given for Instruction of Counselors

Supporting Statement for Part 1 Line 10 Grants

Organization: Michigan School Counselors Assn EIN: 37-1468882

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Clay Scholarship	\$2000
High School Senior Scholarship	\$1000
Total	\$3000

Supporting Statement for Part 1 Line 16 Other Expenses

Organization: Michigan School Counselors Assn EIN: 37-1468882

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Professional Awards	425
ASCA Delegate Assembly	1637
ASCA Leadership Assembly	1138
Presidential MWSC	210
Board Meetings	2341
Committee PR/Advocacy	414
Lobbyist	20000
Miscellaneous	23
Total	26188

Organization: Michigan School Counselors Assn EIN: 37-1468882

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The Income on line 6 was from Conferences for Members and was related to the purpose of the Organization



**MEMBER LOGIN**

username

password

**Go**

Forgot your password? [Click Here](#)  
 Not a member? [Join Now!](#)

MEMBERS/ COUNSELORS | MSCA INFO | PUBLIC POLICY | COMMUNITY RESOURCES

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**Governing Board**

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- ▶ [MSCA Scholarships](#)
- ▶ [Nominations](#)
- ▶ [Contact Us](#)
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**MSCA GOVERNING BOARD****2009-2010****President**

Patty Horning  
 Jackson Area Career Center  
[patty.horning@jcisd.org](mailto:patty.horning@jcisd.org)

**President-Elect**

Shawn Bultsma  
 Grand Valley State University  
[bultsmas@gvsu.edu](mailto:bultsmas@gvsu.edu)

**Elementary VP**

Janet Glaes  
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[jglaes@arbor.edu](mailto:jglaes@arbor.edu)

**Elementary REP**

Rebecca Vannest  
 Siple Elementary School  
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**Middle School VP**

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[smansfield@hudson.k12.mi.us](mailto:smansfield@hudson.k12.mi.us)

**Middle School REP**

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 Avondale Middle School  
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**High School VP**

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**High School REP**

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[jvannest@davisonschools.org](mailto:jvannest@davisonschools.org)

**Counselor Educator VP**

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**Counselor Educator REP**

Barry Nobles  
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