

COPY

Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Header information including: A For the 2014 calendar year, or tax year beginning November 1, 2013, and ending October 31, 2014; B Check if applicable; C Name of organization Michigan Assoc. of Collegiate Registrars & Admissions Officers (MACRAO); D Employer identification number 38-3072509; E Telephone number 810-762-3067; F Group Exemption Number; G Accounting Method: Cash; H Check if the organization is not required to attach Schedule B; I Website; J Tax-exempt status; K Form of organization; L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

Table with 21 rows and 4 columns: Line number, Description, Amount, and Subtotal. Rows include Revenue (1-6), Expenses (7a-17), and Net Assets (18-21).

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments		
23 Land and buildings	116694.46	22 166189.98
24 Other assets (describe in Schedule O)		23
25 Total assets		24 166189.98
26 Total liabilities (describe in Schedule O)		25 166189.98
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	116694.46	26 166189.98

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Annual Conference: our primary MACRAO Event. The majority of revenues are used to cover this event. Approx 330 college professionals attend, focusing on higher ed issues, technology and professional development. Program is prepared by volunteers on standing MACRAO committees. **Expenses** (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

(Grants \$) If this amount includes foreign grants, check here **28a** 9298.67

29 Spring Drive In: One day workshop for college enrollment professionals to discuss higher ed issues related to transcripts, reporting, registration, graduation, commencement, catalogs and course schedules.

(Grants \$) If this amount includes foreign grants, check here **29a** 7533.24

30 Articulation Summer Summit: Workshop for college enrollment professionals to discuss higher ed issues related to transferring between schools and colleges. Major topics include information on articulation agreements and new federal/state regulations. 100+ members in attendance this year.

(Grants \$) If this amount includes foreign grants, check here **30a** 3113.94

31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here **31a** 30923.28

32 Total program service expenses (add lines 28a through 31a) **32** 50869.13

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV) Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-M/ISO) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
John Meldrum-President	4	0		
Kara Fields-President Elect	4	0		
Carrie Jeffers-Past President	2	0		
Libby Bonnell-Vice President	4	0		
Carol Quigley-Secretary	2	0		
Karen Arnold-Treasurer	4	0		
Dorere Root-Historian	2	0		
Tammy Grossbauer-Membership Coordinator	2	0		
Kristen Schuette-Web Editor	4	0		

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	Yes	No	<input type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	Yes	No	<input checked="" type="checkbox"/>
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	Yes	No	<input checked="" type="checkbox"/>
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	Yes	No	<input checked="" type="checkbox"/>
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	Yes	No	<input checked="" type="checkbox"/>
36	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	36	Yes	No	<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a			
b	Did the organization file Form 1120-POL for this year?	37b	Yes	No	<input checked="" type="checkbox"/>
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 outstanding at the end of the tax year covered by this return?	38a	Yes	No	<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39	Section 501(c)(7) organizations. Enter:	39a			
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 ▶				
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	Yes	No	<input checked="" type="checkbox"/>
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958				
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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	Yes	No	<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed ▶ Michigan				
42a	The organization's books are in care of ▶ Karen A Arnold				
	Located at ▶ 303 E Kearsley St, 266 University Pavilion Flint MI				
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	Yes	No	<input checked="" type="checkbox"/>
	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	43	Yes	No	<input type="checkbox"/>
	and enter the amount of tax-exempt interest received or accrued during the tax year				

44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	No	<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	Yes	No	<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?	44c	Yes	No	<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	Yes	No	<input checked="" type="checkbox"/>
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	Yes	No	<input checked="" type="checkbox"/>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	Yes	No	<input checked="" type="checkbox"/>

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **Yes** **No**

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** **Yes** **No**

48 Is the organization a school as described in section 170(b)(1)(A)(iii)? If "Yes," complete Schedule E **48** **Yes** **No**

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** **Yes** **No**

49b If "Yes," was the related organization a section 527 organization? **49b** **Yes** **No**

50 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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

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 business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 **52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A **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.

Sign Here
 Signature of officer: *Karen A Arnold* Date: *3/11/15*
 Type or print name and title: **Karen A Arnold, Treasurer**

Paid Preparer Use Only
 Firm's name: _____ Preparer's signature: _____ Date: _____
 Firm's address: _____ Firm's EIN: _____
 Check if self-employed PTIN: _____

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Name of the organization

Michigan Association of Collegiate Registrars and Admissions Officers

Employer identification number

38-3075209

Form 990-EZ, line 16:

Other expenses indirectly related to program services:

Cvent online registration system: \$6573.13

Misc bank fees: \$106.59

Michigan Transfer Network (MTN): \$2064.00

Executive Committee expenditures related to program planning & promotional items: \$9624.36

Committee programming: \$23128.64

Quick Books: \$25.41

Misc: \$450.00

Form 990-EZ Part III-Primary Purpose of this organization:

MACRAO provides opportunities for colleges and universities to collaborate and facilitate the ease of transfer for students. MACRAO was organized to provide for the exchange of information on issues of interest to its members and contribute to the advancement of education in Michigan.

Line 31:

Professional Development Workshop: \$2137.79

New Professionals Workshop: \$550.00

Equity in Education Workshop: \$495.00

Executive Committee: \$18021.36

Michigan Transfer Network (MTN): \$2064.00

QuickBooks: \$25.41

Bank Fees: \$106.59

Insurance: \$500

Cvent fees: \$6573.13

Misc: \$450.00

Name of the organization

Michigan Association of Collegiate Registrars and Admissions Officers

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Line 34:

In 2014 we filed Articles of Incorporation and revised our Bylaws with the State of Michigan. (copy furnished upon request)