** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

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.

Open to Public

Department of the Treasury

OMB No. 1545-0047

Intern	iai Reve	nue Service Go to www.iis.gov/Formago for instructions and the			inspection		
<u>A F</u>	or the	= 2022 calendar year, or tax year beginning $$	nding J	<u>UN 30, 2023</u>	}		
B c	heck if pplicable			D Employer identif	ication number		
	Addre	SS IOWA 4-H FOUNDATION					
	Name chang	Doing business as		42-60616	506		
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	om/suite	E Telephone numb	 er		
	Final	TYM 4 II VOIMII DIDO / 10E0 CMANCE DD		515-294-			
	return termir ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	2,666,801.		
	Amen return	AMES, IA 50011-1002		H(a) Is this a group	return		
	Application	F Name and address of principal officer: EMILY SAVERAID		for subordinate	s? Yes X No		
	pendi	SAME AS C ABOVE		H(b) Are all subordinates	included? Yes No		
<u>1 T</u>	ax-ex	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or [527	If "No," attach	a list. See instructions		
	Vebsi			H(c) Group exempti			
		organization: X Corporation Trust Association Other	L Year o	of formation: 1949	M State of legal domicile: IA		
Pa	ırt I	Summary					
ø.	1	Briefly describe the organization's mission or most significant activities: $\underline{ t THE t IC}$			ON PROVIDES		
Š		FINANCIAL RESOURCES FOR YOUTH DEVELOPMENT					
¥rn8	l	Check this box if the organization discontinued its operations or disposed	d of more t	1			
ŏ	3	· · · · · · · · · · · · · · · · · · ·		<u>3</u>			
ص ھ	4	Number of independent voting members of the governing body (Part VI, line 1b)			+		
es	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)			0		
Activities & Governance	6	Total number of volunteers (estimate if necessary)					
Act	l						
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	Current Year		
		0 17 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1,708,578.			
ne	8	Contributions and grants (Part VIII, line 1h)		29,502.			
Revenue	9	Program service revenue (Part VIII, line 2g)		502,109.			
	l	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		86,336.	70,274.		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,326,525.			
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		384,613.	613,230.		
	l	Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4)		0.			
	14 15	Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		357,650.			
Expenses	160	Professional fundraising foos /Part IX column (A), line 11a)		0.	0.		
Sen Sen	h	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 243,084	i	•	•		
Ä	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		413,322.	551,445.		
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,155,585.			
	ı	Revenue less expenses. Subtract line 18 from line 12		1,170,940.	809,491.		
- Se		Torondo roco experiose. Gasardor into 16 non into 12	Beg	inning of Current Year	End of Year		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		17,058,496.	18,601,024.		
Ass	21	Total liabilities (Part X, line 26)		68,400.			
Net	22	Net assets or fund balances. Subtract line 21 from line 20		16,990,096.			
Pa	rt II	Signature Block		-			
Und	er pena	Ities of perjury, I declare that I have examined this return, including accompanying schedules an	nd statemei	nts, and to the best of m	y knowledge and belief, it is		
true,	corre	reparer (other than officer) is based on all information of which	n preparer h	has any knowledge.			
		☐ Emily Saveraid		1/22/20)24		
Sign	า	Si—BODF6B66DB08419		Date			
Her	е	EMILY SAVERAID, EXECUTIVE DIRECTOR					
		Type or print name and title	T =				
		Print/Type preparer's name Preparer's signature		ate Check	PTIN		
Paid		DAVID LITTLE DAVID LITTLE	0	1/22/24 self-empl			
	arer	Firm's name CLIFTONLARSONALLEN LLP		Firm's EIN 4	11-0746749		
Use	Only	Firm's address 600 3RD AVENUE SE, SUITE 300			0 060 660=		
		CEDAR RAPIDS, IA 52401		Phone no. 31	L9-363-2697		
		RS discuss this return with the preparer shown above? See instructions			X Yes No		
23200	01 12-1	3-22 LHA For Paperwork Reduction Act Notice, see the separate instructions	3.		Form 990 (2022)		

If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported. Describe the organization is program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program services, as measured by expenses. Section 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service are program service and services, a	Check if Schedule O contains a response or note to any line in this Part III y describe the organization's mission: SCHEDULE O. The organization undertake any significant program services during the year which were not listed on the Form 990 or 990-E2? In describe these new services on Schedule O. In organization cases conducting, or make significant changes in how it conducts, any program services? Yes X No (Si, describe these new services on Schedule O. In organization cases conducting, or make significant changes in how it conducts, any program services, as measured by expenses, and the organization's program service accomplishments for each of its three largest program services, as measured by expenses, and sue, if any, for each program service reported. In Streemers 4 44 , 379. Including service reported. In Streemers 4 44 , 379. Including service street in the Street Town A COUNTY, AND THE STREET TOWN A COUNTY, STREET	Check if Schedule O contains a response or note to any line in this Part III Briefly describe the organization's mission: SEE SCHEDULE O. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-E27 If "Yes," describe these new services on Schedule O. Did the organization cases conducting, or make significant changes in how it conducts, any program services?
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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1_	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	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	3		X
4	Section 501(c)(3) organizations. 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	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	<u> </u>		
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	-		
0	, ,			x
•	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9_		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		7.7	
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f				
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
h	Was the organization included in consolidated, independent audited financial statements for the tax year?			
-	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	13		X
14a		14a		X
	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	140		
b	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
		446		X
45	or more? If "Yes," complete Schedule F, Parts I and IV	14b		
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	4-		v
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> X</u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	ا مد ا		₩.
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"		_	
	complete Schedule G, Part III	19	X	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	X	

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Part IV | Checklist of Required Schedules (continued)

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	Continued)			
00	Did the constitution was those \$65,000 of constant and the constitution to a feed a constitution of		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on	00	Х	
00	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current	22	Λ	_
23	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	, , , , , , , , , , , , , , , , , , ,	23		X
24 a	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
2 40	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization 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	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV	28c	v	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X	├─
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			X
0.4	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>	32		x
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33		33		x
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		
34		34	Х	
35a	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36	Х	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance	· <u> </u>	_	
	Check if Schedule O contains a response or note to any line in this Part V			\Box
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 6	-		
b				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	000	
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Form 990 (2022) IOWA 4-H FOUNDATION

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) IOWA 4-H FOUNDATION

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	Continued)		1	_
20	Enter the number of employees reported an Earm W.2. Transmittel of Wags and Tay Statements		Yes	No
Za	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the second in the second that the size of the second is a second of the second of	3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	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)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			,,,
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	-		v
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	7h		
0	and the state of t	8		
9	Sponsoring organization nave excess business noidings at any time during the year? Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	4		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
D	Enter the amount of reserves the organization is required to maintain by the states in which the			
_	organization is licensed to issue qualified health plans Enter the amount of reserves on hand 13b 13c	1		
14a		14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	1.45		
	excess parachute payment(s) during the year?	15	1	x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
			~~~	

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 23 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 23 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 X 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? X 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 X 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Х The organization's CEO, Executive Director, or top management official 15a X 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a X taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply X Own website Another's website X Upon request Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records EMILY SAVERAID - 515-294-1537 EXT. 4-H YOUTH BLDG/ 1259 STANGE RD, AMES,

Form 990 (2022) IOWA 4-H FOUNDATION

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# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)	(B)	l			C)	ipoi	iour	(D)	(E)	(F)
Name and title	Average	(do	not c	Pos			one	Reportable	Reportable	Estimated
	hours per	box	, unle: cer ar	ss pei	rson i	s both	n an	compensation	compensation	amount of
	week				l	174443	T	from the	from related	other
	(list any hours for	Individual trustee or director				_		organization	organizations (W-2/1099-MISC/	compensation from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	al tru		oyee	om pe		1099-NEC)	,	and related
	below	vidua	In stit utio nal tru stee	Je J	Key employee	Highest compensated employee	Former			organizations
	line)	ındi	lust	Officer	Ke	High	Forr			
(1) SAVERAID, EMILY	50.00								_, _,	
EXECUTIVE DIRECTOR			_	Х	_	_		0.	74,768.	15,512.
(2) MCGONEGLE, JULIE	2.00									
PAST PRESIDENT		Х		X				0.	0.	0.
(3) BOLTE, DAVID	2.00									
PRESIDENT		Х		X				0.	0.	0.
(4) MURPHY, JEFF	2.00									
PRESIDENT ELECT		X		X				0.	0.	0.
(5) TIMMINS, DON	2.00									
VICE PRESIDENT		Х		X				0.	0.	0.
(6) ANDERSON, JEFF	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(7) CHESNUT, JUSTIN	1.00								_	_
DIRECTOR		Х						0.	0.	0.
(8) CHISM, JOHN	1.00									
DIRECTOR		Х						0.	0.	0.
(9) CUMINGS, ERIN	1.00									
DIRECTOR		Х						0.	0.	0.
(10) CRAIG, MADISON	1.00									
DIRECTOR		Х						0.	0.	0.
(11) DOLCH, ADELAI	1.00									
DIRECTOR		Х						0.	0.	0.
(12) FAY, MIKE	1.00									
DIRECTOR		Х						0.	0.	0.
(13) GALLAGHER, KELLI	1.00									
DIRECTOR		Х						0.	0.	0.
(14) GORSCH, BETHANY	1.00									
DIRECTOR		Х						0.	0.	0.
(15) GREINER, SANDY	1.00									
DIRECTOR		Х						0.	0.	0.
(16) HERBOLD-SWALWELL, ERIN	1.00									
DIRECTOR		Х						0.	0.	0.
(17) KAPUCIAN, TIM	1.00									
DIRECTOR		Х						0.	0.	0.
232007 12-13-22										Form <b>990</b> (2022)

232007 12-13-22

09260122 131839 A133040

	(B)	mployees, and Highest Compensated Employees (continued) (C) (D) (E)							,	(F)			
(A)	1 ' '			Pos		1		(D)	(E)		_	(F)	
Name and title	Average hours per		not c	heck i	more	than		Reportable	Reportable			stimate	
	week			ss per nd a di				compensation	compensation	ı	ar	nount	
	(list any	-io					Ė	from the	from related organizations			other pensa	
	hours for	lirect						organization	(W-2/1099-MIS			om th	
	related	e or 0	tee			satec		(W-2/1099-MISC/	1099-NEC)	<i>)</i>		anizat	
	organizations	ruste	trus		ee ee	n ben		1099-NEC)	1000 NEO)		_ ~	d relat	
	below	dualt	riona		nploy	st col	, <u>, , , , , , , , , , , , , , , , , , </u>	10001120)				anizati	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				0.9		00
(18) MACRO, VENESSA	1.00	╁	┢		Ť	1	<u> </u>						
DIRECTOR		x						0.		0.			0.
(19) MCKINNEY ALISSA	1.00	22				$\vdash$	$\vdash$	0.		•			
,	1.00	X						0.		0.			Λ
DIRECTOR	1 00					$\vdash$	$\vdash$	0.		0.			0.
(20) RODENBERG, LEAH	1.00	┨								_			•
DIRECTOR		X				_	_	0.		0.			0.
(21) ROSBURG, COZETTE	1.00									_			
DIRECTOR		X						0.		0.			0.
(22) SMITH, DAINNA	1.00												
DIRECTOR		X						0.		0.			0.
(23) VENNER, TOM	1.00												
DIRECTOR		Х						0.		0.			0.
(24) WESTERCAMP, NEHEMIAH	1.00							-					
DIRECTOR		Х						0.		0.			0.
		1								-			
		1											
						+	$\vdash$						
		-											
									7176	0	1		1 2
1b Subtotal								0.	74,76			5,5	
c Total from continuation sheets to Part VII, Section A											0.		
d Total (add lines 1b and 1c)								0.	74,76	8.	1	5,5	<u> 12.</u>
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable				
compensation from the organization													0
												Yes	No
3 Did the organization list any former officer,	director, trust	ee, k	кеу е	empl	oye	e, or	hig	hest compensated empl	loyee on				
line 1a? If "Yes," complete Schedule J for s	uch individual										3		Х
4 For any individual listed on line 1a, is the su													
and related organizations greater than \$150	•							•	•		4		Х
5 Did any person listed on line 1a receive or a													
rendered to the organization? If "Yes." com	•				•			•			5		х
Section B. Independent Contractors	ipiete Scrieduii	e J I	or si	ICH L	bers	OH							
	managatad ind	dana	ndo	nt 0.0		o o t o	بم + h	and received mare than C	100 000 of same		tion fr		
1 Complete this table for your five highest co										ensa	tion ire	om	
the organization. Report compensation for	tne calendar y	ear e	enair	ng w	ith c	or wi	tnin T		ear.				
<b>(A)</b> Name and business	addraga	3.77	<b>~</b> ****	,				(B)	oniooo	_		C)	n
ivame and business	address	N	INC	<u> </u>			_	Description of s	ervices		оттре	nsatio	11
							_						
							_						
							$\dashv$						
2 Total number of independent contractors (i	ncluding but n	ot lin	nita	1 to 1	thor	عو اند	ted	ahove) who received ma	ore than				
- Total Hambor of Macportaonic contractors (ii	zation	J. 111			(	_	,.ou	above, with received file	or o urarr				

IOWA 4-H FOUNDATION

42-6061606

Page 9

Pa			Statement of Revenue	2111 1 011			12 0001	c c c r ago -
			Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
			Crieck ii Ocriedule O Cortains a response o	or note to any iii	(A)  Total revenue	(B) Related or exempt function revenue		(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1	b d e f	Related organizations 1d Government grants (contributions) 1e All other contributions, gifts, grants, and	175,607. 35,000. 546,893. 9,250.				
<u>ဒိ မ</u>		h	Total. Add lines 1a-1f		1,757,500.			
vice	2	a b	GIFT FEE	900099	18,528.	18,528.		
Program Service Revenue		c d						
Pro			All other program service revenue  Total. Add lines 2a-2f	18,528.				
	4		Investment income (including dividends, intere other similar amounts)  Income from investment of tax-exempt bond page 1.	est, and roceeds	181,505.			181,505.
en	6	a b	Comparison	(ii) Personal				
	7	а	Net rental income or (loss)  Gross amount from sales of assets other than inventory Less: cost or other basis and sales expenses  (i) Securities  7a 575,540.  7b 263,196.	(ii) Other	44,211.			44,211.
Revenue			Gain or (loss) 7c 312,344.		210 244			210 244
Other Re	8		Net gain or (loss)  Gross income from fundraising events (not including \$ of contributions reported on line 1c). See		312,344.			312,344.
			Part IV, line 18 8a Less: direct expenses 8b Net income or (loss) from fundraising events		-10,527.			-10,527.
	9	а	Gross income from gaming activities. See Part IV, line 19 Less: direct expenses  9a					20,021
	10	c a	Net income or (loss) from gaming activities  Gross sales of inventory, less returns and allowances  Less: cost of goods sold  10a		31,330.			31,330.
		С	Net income or (loss) from sales of inventory					
neous Jue	11		MISCELLANEOUS	Business Code	5,260.			5,260.
Miscellaneous Revenue		c d	All other revenue		5,260.			
	40		Total Add lines 11a-11d		2,340,151.	18,528.	0.	564,123.
23200	12		Total revenue. See instructions		<u>⊬,J±∪,⊥J⊥•</u>	10,320.	1 0.	Form <b>990</b> (2022)

IOWA 4-H FOUNDATION

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Part IX Statement of Functional Expenses

	on 501(c)(3) and 501(c)(4) organizations must compl Check if Schedule O contains a respons				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D)</b> Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	361,250.	361,250.		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	251,980.	251,980.		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	202,7000	202,7000		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	93,108.	32,588.	23,277.	37,243.
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	198,919.	34,746.	66,020.	98,153.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	3,903.	949.	2,057.	897.
9	Other employee benefits	55,198.	10,070.	17,596.	897. 27,532. 7,421.
10	Payroll taxes	14,857.	2,472.	4,964.	7,421.
11	Fees for services (nonemployees):  Management				
	Legal				
	Accounting	23,071.		23,071.	
	Lobbying	20,0720		20/0720	
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	151,732.		151,732.	
g	Other. (If line 11g amount exceeds 10% of line 25,	,		,	
3	column (A), amount, list line 11g expenses on Sch O.)	11,413.		11,413.	
12	Advertising and promotion	11,413. 16,105.	4,637.	11,413.	11,071.
13	Office expenses	37,911.	8,372.	11,801.	11,071. 17,738.
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	2,278.	105.	50.	2,123.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
 22	Depreciation, depletion, and amortization				
23	Insurance	5,216.	1,501.	1,756.	1,959.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	PROGRAM EXPENSES	245,333.	245,333.		
b	DONOR EXPENSES	44,415.	8,981.		35,434.
С	MISCELLANEOUS	12,067.	8,338.	1,072.	2,657.
d	ISU FOUNDATION GIFT FE	1,904.	1,048.		856.
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	1,530,660.	972,370.	315,206.	243,084.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

IOWA 4-H FOUNDATION

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Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) (B) End of year Beginning of year 1,000,631. 51,601. 1 Cash - non-interest-bearing 137,890. 1,105,757. Savings and temporary cash investments 2 78,365. 63,144. Pledges and grants receivable, net 3 3 4 Accounts receivable, net Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 Loans and other receivables from other disqualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) Notes and loans receivable, net ..... 7 Inventories for sale or use 8 36,800. 44,357. Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other _____10a basis. Complete Part VI of Schedule D 10c b Less: accumulated depreciation 10b 15,820,031. 17,320,944. 11 11 Investments - publicly traded securities Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 14 14 Intangible assets Other assets. See Part IV, line 11 15 15 18,601,024. 17,058,496. 16 Total assets. Add lines 1 through 15 (must equal line 33) 16 13,400. 15,477. Accounts payable and accrued expenses 17 17 18 18 Grants payable 55,000. 35,000. 19 19 Deferred revenue Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% 22 controlled entity or family member of any of these persons Secured mortgages and notes payable to unrelated third parties 23 23 24 Unsecured notes and loans payable to unrelated third parties 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D 25 68,400. 50,477. 26 **Total liabilities.** Add lines 17 through 25 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 7,186,305. 27 8,064,197. 27 Net assets without donor restrictions 9,803,791. Net assets with donor restrictions 10,486,350. Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 16,990,096. 18,550,547. Total net assets or fund balances 32 32 17,058,496. 18,601,024. 33 33 Total liabilities and net assets/fund balances

	1990 (2022) IOWA 4-H FOUNDATION	42-0	<u>6061</u>	606	Pag	ge <b>12</b>	
Pa	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI						
1	Total revenue (must equal Part VIII, column (A), line 12)	1		,34			
2	Total expenses (must equal Part IX, column (A), line 25)	2	1	,53	0,6	<u>60.</u>	
3	Revenue less expenses. Subtract line 2 from line 1	3		80	9,4	91.	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16	,99			
5	Net unrealized gains (losses) on investments	5		75	0,9	60.	
6	Donated services and use of facilities	6					
7	Investment expenses 7						
8	Prior period adjustments 8						
9	Other changes in net assets or fund balances (explain on Schedule O)				0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B))	10	18	,55	0,5	<u>47.</u>	
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII					X	
					Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a					
	separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?			2b	X		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,					
	consolidated basis, or both:						
	X Separate basis Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,					
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a		X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b			

### **SCHEDULE A**

(Form 990)

**Total** 

Department of the Treasury Internal Revenue Service

# Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information. **Employer identification number** Name of the organization IOWA 4-H FOUNDATION 42-6061606 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 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 exempt 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). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other n your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

Schedule A (Form 990) 2022

IOWA 4-H FOUNDATION

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and		• •			• •	
	membership fees received. (Do not						
	include any "unusual grants.")	1711597.	1112439.	1199754.	1708577.	1757500.	7489867.
2	Tax revenues levied for the organ-						_
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	1711597.	1112439.	1199754.	1708577.	1757500.	7489867.
5	The portion of total contributions						_
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						271,565.
	Public support. Subtract line 5 from line 4.						7218302.
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	1711597.	1112439.	1199754.	1708577.	1757500.	7489867.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	55,448.	63,545.	256,525.	257,202.	294,337.	927,057.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)				3,864.	5,260.	9,124.
11	<b>Total support.</b> Add lines 7 through 10						8426048.
	Gross receipts from related activities,	•	,			12	302,604.
13	First 5 years. If the Form 990 is for the	-	st, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3)	
800	organization, check this box and stor						
	etion C. Computation of Publi			-1 (0)		44	85.67 %
	Public support percentage for 2022 (I					15	25.25
	Public support percentage from 2021 33 1/3% support test - 2022. If the control of the control o						
ioa	<b>stop here.</b> The organization qualifies						
h	33 1/3% support test - 2021. If the o						
-	and <b>stop here.</b> The organization qual	•		•		•	
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te						
b	10% -facts-and-circumstances test	•	•				
_	more, and if the organization meets the	_					
	organization meets the facts-and-circu		•		•		
18	<b>Private foundation.</b> If the organization						
							(Form 990) 2022

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### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	tion A. Public Support	siow, piease comp	Diete Part II.)				
	dar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and	(4) 2010	(2) 2313	(0) 2020	(4) 2021	(6) 2322	(i) rotal
	membership fees received. (Do not						
i	nclude any "unusual grants.")						
	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
	Gross receipts from activities that						
	are not an unrelated trade or bus-						
i	ness under section 513						
4	Tax revenues levied for the organ-						
	zation's benefit and either paid to						
	or expended on its behalf						
	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and		1			1	
	3 received from disqualified persons						
	Amounts included on lines 2 and 3 received						
	rom other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Sec	tion B. Total Support				1		l
	dar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	(4) 2010	(6) 2013	(6) 2020	(4) 2021	(6) 2022	(i) rotai
	Gross income from interest,						
(	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	oguired ofter June 20, 1075						
	Add lines 10a and 10b					+	
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is						
	regularly carried on Other income. Do not include gain						
(	or loss from the sale of capital						
	assets (Explain in Part VI.)				<del> </del>	+	
	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)   <b>First 5 years.</b> If the Form 990 is for th	o organization's f	ret cocond this-	fourth or fifth to	voor op o opetion	[ 501(a)(2) arganization	l on
	•	•			•	. , . ,	. —
	check this box and stop heretion C. Computation of Publi					•••••	
	Public support percentage for 2022 (li			column (fl)		15	%
	Public support percentage from 2021					16	
	tion D. Computation of Inves					10	90
	nvestment income percentage for 20			ine 13 column (f)		17	%
	Investment income percentage from 2					18	
	33 1/3% support tests - 2022. If the						
	more than 33 1/3%, check this box ar						, 13 1101
	33 1/3% support tests - 2021. If the						
	ine 18 is not more than 33 1/3%, che						
	Private foundation. If the organizatio						
			227 OH HILD 17. 10				

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Schedule A (Form 990) 2022

### Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
11		
2		
_		
За		
01:		
3b		
30		
3c		
4a		
Tu		
4b		
4c		
10		
5a		
- 50		
5b		
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6		
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1		
8		
0-		
9a		
9b		
90		
9c		
30		
10a		
401		
10b		

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Schedule A (Form 990) 2022

Par	t IV	Supporting Organizations (continued)			
				Yes	No
11	Has th	ne organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
		elow, the governing body of a supported organization?	11a		
b	A fami	ily member of a person described on line 11a above?	11b		
С	A 35%	6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sect	ion E	3. Type I Supporting Organizations			
				Yes	No
1	Did th	e governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
		e organization operate for the benefit of any supported organization other than the supported			
	organi	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	_	how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	super	vised, or controlled the supporting organization.	2		
Sect	ion C	C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trus	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or mai	nagement of the supporting organization was vested in the same persons that controlled or managed			
_	the su	pported organization(s).	1		
Sect	tion D	D. All Type III Supporting Organizations			
		r		Yes	No
1	Did th	e organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organi	ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (	(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organi	ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organi	ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	,	ganization maintained a close and continuous working relationship with the supported organization(s).	2		
	-	ason of the relationship described on line 2, above, did the organization's supported organizations have a			
		cant voice in the organization's investment policies and in directing the use of the organization's			
		ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
S001	suppo	orted organizations played in this regard.  E. Type III Functionally Integrated Supporting Organizations	3		
1		the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a		The organization satisfied the Activities Test. Complete line 2 below.			
b c		The organization is the parent of each of its supported organizations. Complete line 3 below.  The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins		-1	
2		ties Test. <b>Answer lines 2a and 2b below.</b>	struction	Yes	No
		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of		163	140
		ipported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		supported organization(s) to which the organization was responsive. If Tes, then if all this definity			
		he organization was responsive to those supported organizations, and how the organization determined nese activities constituted substantially all of its activities.	2a		
h		e activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		If the reasons for the organization's position that its supported organization(s) would have engaged in			
		activities but for the organization's involvement.	2b		
3		t of Supported Organizations. <b>Answer lines 3a and 3b below.</b>	_W		
		e organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		es of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	За		
		e organization exercise a substantial degree of direction over the policies, programs, and activities of each			
~		Supported organizations? If IVos II describe in Part VI the relembered by the experimentar in this researd	3h		

232025 12-09-22 Schedule A (Form 990) 2022

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ring trust on N	Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
_4	Add lines 1 through 3.	4		
_5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
_7_	Other expenses (see instructions)	7		
_8_	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
_3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
_5_	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
_6_	Multiply line 5 by 0.035.	6		
_7_	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrate	d Type III supporting orga	nization (see

Schedule A (Form 990) 2022

instructions).

Schedule A (Form 990) 2022 IOWA 4-H FOUNDATION 42-6061606 Page 7

	dule A (Form 990) 2022 IOWA 4-H FOUN		mi-ations		2-6061606 Page <b>7</b>
	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	inizations (continu	ued)	
Sect	ion D - Distributions				Current Year
_1_	Amounts paid to supported organizations to accomplish exe			1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported			
	organizations, in excess of income from activity			2	
_3_	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	S	3	
_4_	Amounts paid to acquire exempt-use assets			4	
_5_	Qualified set-aside amounts (prior IRS approval required - pri	ovide details in Part VI)		5	
_6_	Other distributions (describe in Part VI). See instructions.			6	
_7_	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	T	ī	10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2022	าร	(iii) Distributable Amount for 2022
_1_	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
С	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7:				
a	Applied to underdistributions of prior years				
	Applied to 2022 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
-	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in <b>Part VI.</b> See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
•	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
′					
	and 4c.				
_8_	Breakdown of line 7:				

Schedule A (Form 990) 2022

a Excess from 2018
 b Excess from 2019
 c Excess from 2020
 d Excess from 2021
 e Excess from 2022

Schedule A	(Form 990) 2022	IOWA 4-H	FOUNDATION		42-6061606 Page 8
Part VI	Supplemental Info Part IV, Section A, lines line 1; Part IV, Section D	rmation. Provid 1, 2, 3b, 3c, 4b, 4c , lines 2 and 3; Pai	e the explanations req , 5a, 6, 9a, 9b, 9c, 11a t IV, Section E, lines 10	uired by Part II, line 10; Part II, line 17a , 11b, and 11c; Part IV, Section B, line c, 2a, 2b, 3a, and 3b; Part V, line 1; Pa 6. Also complete this part for any add	a or 17b; Part III, line 12; ss 1 and 2; Part IV, Section C, art V, Section B, line 1e; Part V,

Schedule A (Form 990) 2022

Schedule B

(Form 990)

**Schedule of Contributors** 

Attach to Form 990 or Form 990-PF.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization Go to www.irs.gov/Form990 for the latest information.

Employer identification number

	IOWA 4-H FOUNDATION	42-6061606			
Organization type (che	eck one):				
Filers of:	Section:				
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization				
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation	1			
	527 political organization				
Form 990-PF	501(c)(3) exempt private foundation				
	4947(a)(1) nonexempt charitable trust treated as a private foundation				
	501(c)(3) taxable private foundation				
	ttion is covered by the <b>General Rule</b> or a <b>Special Rule.</b> 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Spec	cial Rule. See instructions.			
General Rule					
	ization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions t m any one contributor. Complete Parts I and II. See instructions for determining a contr				
Special Rules					
sections 509(a contributor, d	ization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% su (a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 1 during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount 90-EZ, line 1. Complete Parts I and II.	6b, and that received from any one			
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.					
year, contribu is checked, er purpose. Don	ization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received ations exclusively for religious, charitable, etc., purposes, but no such contributions total enter here the total contributions that were received during the year for an exclusively really complete any of the parts unless the <b>General Rule</b> applies to this organization because the parts unless the general relations to the general relation	aled more than \$1,000. If this box religious, charitable, etc., ause it received <i>nonexclusively</i>			
answer "No" on Part IV	tion that isn't covered by the General Rule and/or the Special Rules doesn't file Schedu V, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 9 e filing requirements of Schedule B (Form 990).				

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page **2** 

Name of organization	Employer identification number
IOWA 4-H FOUNDATION	42-6061606

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	I space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$98,886.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$87,875.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$51,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$\$	Person X Payroll

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Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page **2** 

	. 49
Name of organization	Employer identification number
IOWA 4-H FOUNDATION	42-6061606

Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	Iditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$\$	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)

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Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page

Name of organization Employer identification number

IOWA 4-H FOUNDATION 42-6061606

Part II	Noncash Property (see instructions). Use duplicate copies of Pa	art II if additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

Page 4 Schedule B (Form 990) (2022) Name of organization **Employer identification number** 42-6061606 IOWA 4-H FOUNDATION Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$. Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

223454 11-15-22 Schedule B (Form 990) (2022)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

# **Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

2022
Open to Public Inspection

Name of the organization

TOWA 4-H FOUNDATTON

Employer identification number 42-6061606

Pai		d Funds or Other S	imilar Funds or	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line	e 6. (a) Donor advise	d funds	(b) Funds and other accounts
	Total number at and of year	(a) Donor advise	u iuiius	(b) I unus and other accounts
1 2	Total number at end of year			
3	Aggregate value of grants from (during year)  Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in w	vriting that the assets he	Id in donor advised	funds
Ū	are the organization's property, subject to the organization's	-		
6	Did the organization inform all grantees, donors, and donor ac			
_	for charitable purposes and not for the benefit of the donor or			
	impermissible private benefit?			
Par		anization answered "Ye	s" on Form 990, Par	t IV, line 7.
1	Purpose(s) of conservation easements held by the organization			
	Preservation of land for public use (for example, recreat		Preservation of a l	nistorically important land area
	Protection of natural habitat		7	certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualification	ed conservation contrib	ution in the form of a	a conservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
С	Number of conservation easements on a certified historic stru	cture included in (a)		2c
d	Number of conservation easements included in (c) acquired at	fter July 25,2006, and no	ot on a	
	historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or t	erminated by the org	ganization during the tax
	year			
4	Number of states where property subject to conservation ease	ement is located		
5	Does the organization have a written policy regarding the peri	odic monitoring, inspect	ion, handling of	
	violations, and enforcement of the conservation easements it			
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, ar	d enforcing conserv	ration easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handl	ing of violations, and en	forcing conservation	easements during the year
		,	· ·	<b>.</b>
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirement	s of section 170(h)(4	4)(B)(i)
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation	n easements in its rever	ue and expense sta	tement and
	balance sheet, and include, if applicable, the text of the footnote	ote to the organization's	financial statements	s that describes the
_	organization's accounting for conservation easements.			
Par			asures, or Othe	r Similar Assets.
	Complete if the organization answered "Yes" on Form			
1a	If the organization elected, as permitted under FASB ASC 958			
	of art, historical treasures, or other similar assets held for public	lic exhibition, education,	or research in furth	erance of public
	service, provide in Part XIII the text of the footnote to its finance			
b	If the organization elected, as permitted under FASB ASC 958			
	art, historical treasures, or other similar assets held for public	exhibition, education, or	research in furthera	ance of public service,
	provide the following amounts relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1			
2	If the organization received or held works of art, historical trea	*	ū	in, provide
	the following amounts required to be reported under FASB AS	-		
а	Revenue included on Form 990, Part VIII, line 1			
	Assets included in Form 990, Part X			
LHA	For Paperwork Reduction Act Notice, see the Instructions	for Form 990.		Schedule D (Form 990) 2022

	dule D (Form 990) 2022 IOWA 4-1	H FOUNDATIO	ON t. Historical Tre	asures, or Oth	er Si	<u>ا</u> imilar	12-60 <b>Assets</b>	6160	5 Pa	age 2
3	Using the organization's acquisition, accession							COTILIT	iuea)	
	collection items (check all that apply):	,	,	Ü	Ü					
а	Public exhibition	d	I Loan or exc	hange program						
b	Scholarly research	е	Other							
С	Preservation for future generations									
4	Provide a description of the organization's co	llections and explair	n how they further th	e organization's ex	empt	purpos	e in Part	XIII.		
5	During the year, did the organization solicit o	r receive donations o	of art, historical treas	sures, or other simil	ar ass	sets				
	to be sold to raise funds rather than to be ma							Yes		No
Pai	t IV Escrow and Custodial Arrang		ete if the organizatio	n answered "Yes" o	on For	rm 990,	Part IV, I	ine 9, or		
	reported an amount on Form 990, Par	t X, line 21.								
1a	Is the organization an agent, trustee, custodi		•					_		,
	on Form 990, Part X?						L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	lowing table:		1					
								Amoun	<u> </u>	
С	Beginning balance					1c				
d	Additions during the year					1d				
e	Distributions during the year					1e				
f O-	Ending balance				ا	1f		7 <b>v</b>		1 Na
	Did the organization include an amount on Fo If "Yes," explain the arrangement in Part XIII.				-			Yes		│ No ┐
Pai										
	2 2 Complete	(a) Current year	(b) Prior year	(c) Two years back		Three ve	ears back	(e) Four	vears	back
1a	Beginning of year balance	13,870,038.	14,273,406.	10,420,024	_		95,350.	` '	387,	
	Contributions	858,086.	627,706.				50,483.		418,	
c	Net investment earnings, gains, and losses	785,235.	-620,455.		_		13,553.		290,	
d	Grants or scholarships	134,300.	110,875.	118,150	_		28,416.		138,	
	Other expenditures for facilities	,	,	,			,			
•	and programs	305,868.	299,744.	235,657	.	21	10,946.		262,	846.
f	Administrative expenses								-	
g	End of year balance	15,073,191.	13,870,038.	14,273,406		10,42	20,024.	6	695,	350.
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g, column (a)	) held as:						
а	Board designated or quasi-endowment	38.7500	%							
b	Permanent endowment	%								
С	Term endowment 45.0800	%								
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.								
За	Are there endowment funds not in the posses	ssion of the organiza	tion that are held ar	nd administered for	the			ſ		
	organization by:								Yes	No
	(i) Unrelated organizations							3a(i)	X	
	(ii) Related organizations							3a(ii)	X	
b	If "Yes" on line 3a(ii), are the related organiza							3b	X	
4 Dai	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipm	organization's endo	wment funds.							
Fai	Complete if the organization answered		Dort IV line 11e C	oo Form 000 Port	V lino	. 10				
				- i			-1	(-I) D		
	Description of property	(a) Cost or o basis (investn	, , , , , ,	' '		mulated ciation	a	<b>(d)</b> Boo	k value	9
10	Land	<u> </u>	54313	(3-1101)						
ıa b	Land									
D	Buildings Leasehold improvements									
d	Equipment	I	1	4,120.	1	4,12	20.			0.
	Other			_,,		_,				
	. Add lines 1a through 1e. (Column (d) must e		X column (B) line 10	Oc.)						0.

Schedule D (Form 990) 2022

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

232053 09-01-22

	dule D (Form 990) 2022				0001000 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Statemen	ts With	Revenue per Re	turn.	
_	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			1	2,950,785.
1 2	Total revenue, gains, and other support per audited financial statements  Amounts included on line 1 but not on Form 990, Part VIII, line 12:			1	2,930,703.
	Net unrealized gains (losses) on investments	2a	750,960.		
b	Donated services and use of facilities	2b	9,426.		
	Recoveries of prior year grants	2c	,		
d	Other (Describe in Part XIII.)		1,980.		
е	Add lines 2a through 2d			2e	762,366.
3	Subtract line 2e from line 1			3	2,188,419.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1			
	Investment expenses not included on Form 990, Part VIII, line 7b		151,732.		
	Other (Describe in Part XIII.)				151 520
С	Add lines 4a and 4b			4c	151,732.
5 Dar	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  TXII   Reconciliation of Expenses per Audited Financial Statement	nte With	Evnenses ner F	5 Paturi	2,340,151.
rai	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			eturi	1.
1	Total expenses and losses per audited financial statements			1	1,390,334.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			-	1,330,334.
a	Donated services and use of facilities	2a	9,426.		
	Prior year adjustments	2b	2 /		
c	Other losses	2c			
d	Other (Describe in Part XIII.)		1,980.		
е	Add lines 2a through 2d		-	2e	11,406.
3	Subtract line 2e from line 1			3	1,378,928.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	151,732.		
b	Other (Describe in Part XIII.)	4b			
С	Add lines 4a and 4b			4c	151,732.
_5_	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. line 18.)			5	1,530,660.
Par	t XIII Supplemental Information.				
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV			;Part)	K, line 2; Part XI,
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additi	onal inforr	mation.		
DAE	om v time ).				
PAF	RT X, LINE 2:				
тнв	E FOUNDATION FILES INFORMATION RETURNS IN T	HE U.S	S. FEDERAL	TIIR .	TSDTCTTON.
		.111 0 11	<u> </u>	0 011.	
THE	E FOUNDATION FOLLOWS THE ACCOUNTING STANDAR	D TO 1	EVALUATE UN	CER	TAIN TAX
POS	SITIONS AND HAS DETERMINED THAT IT WAS NOT I	REQUI	RED TO RECO	RD Z	A
LIA	ABILITY RELATED TO UNCERTAIN TAX POSITIONS A	AT JUI	NE 30, 2023	ANI	D 2022.
D. 7.	OF ALL LINE OD OFFICE AD THE STREET				
PAR	RT XI, LINE 2D - OTHER ADJUSTMENTS:				
ם פיר	CLASS GAMING ACTIVITY EXPENSE TO NET AGAINS	n DE:77	PATTE		
KEC	CLASS GAMING ACTIVITY EXPENSE TO NET AGAINS.	I KEVI	FINOE		
PAF	RT XII, LINE 2D - OTHER ADJUSTMENTS:				
REC	CLASS GAMING ACTIVITY EXPENSE TO NET AGAINS!	r REV	ENUE		

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 IOWA 4-H FOUNDATION	42-6061606 Page <b>5</b>
Part XIII   Supplemental Information (continued)	
PART V, LINE 4	
ENDOWMENTS HELD BY THE IOWA 4-H FOUNDATION ARE EACH GOVERNED	BY AN
ENDOWMENT AGREEMENT WITH THE DONORS TO THE FUND THAT OUTLINE	S THE PURPOSE
OF THE FUND, PROGRAM(S) SUPPORTED, AND DISBURSEMENT GUIDELIN	ES. IN MOST
CASES, DISBURSEMENTS FROM ENDOWMENTS ARE DETERMINED BY COMMI	TTEE AND
APPROVED BY STAFF AND A FINAL APPROVAL OF THE EXECUTIVE DIRE	CTOR. FOR A
FEW ACCOUNTS, 4-H PROGRAM STAFF DETERMINE DISBURSEMENTS AND	THESE ARE THEN
APPROVED BY OTHER PROGRAM STAFF AND THE EXECUTIVE DIRECTOR OF	R JUST THE
EXECUTIVE DIRECTOR. ALL DISBURSEMENTS ARE GOVERNED BY THE 4-	H FOUNDATION'S
ENDOWMENT POLICY, WITH WITHDRAWAL RATES FROM PERMANENTLY RES	TRICTED
ENDOWMENTS SET ANNUALLY BY THE 4-H FOUNDATION'S OPERATIONS CO	OMMITTEE.

# SCHEDULE G (Form 990)

### **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

lame of the organization  TOWA 4-1	H FOUNDATION					42-6061	ntification numbe 606
	Complete if the organization answer	ered "Y	es" or	n Form 990. Part IV. I			
required to complete this part							
<ul> <li>1 Indicate whether the organization raise a Mail solicitations</li> <li>b Internet and email solicitations</li> <li>c Phone solicitations</li> <li>d In-person solicitations</li> <li>2 a Did the organization have a written or key employees listed in Form 990, Pair Mail Mail Solicitations</li> </ul>	e Solicita f Solicita g Special r oral agreement with any individual art VII) or entity in connection with p	tion of tion of I fundra (includ	non-g gover lising ling of onal fo	overnment grants nment grants events fficers, directors, trus undraising services?	itees, o	Yes	
<b>b</b> If "Yes," list the 10 highest paid indiv		ant to	agree	ments under which ti	ne tun	draiser is to be	<b>)</b>
compensated at least \$5,000 by the	organization.	,					
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) fundr have c or cor contrib	trol of	(iv) Gross receipts from activity	to (o	Amount paid retained by) undraiser ed in col. (i)	(vi) Amount paid to (or retained by organization
		Yes	No				
		1	<u> </u>				
State all states in which the organization or licensing.	n is registered or licensed to solicit		utions	or has been notified	it is e	xempt from re	gistration
HA For Paperwork Reduction Act Notic	and the lumburations for Farms	000	000 5			Cabadula	G (Form 990) 20

Schedule G (Form 990) 2022 IOWA 4-H FOUNDATION

42-6061606 Page 2

Pa	rt I					
		of fundraising event contributions and gro	oss income on Form 990- (a) Event #1	EZ, lines 1 and 6b. List e	(c) Other events	s greater than \$5,000.
			(a) Event #1	(b) Event #2	NONE	(d) Total events
			GALA	GOLF OUTING	110112	(add col. (a) through
a)			(event type)	(event type)	(total number)	col. <b>(c)</b> )
Revenue			1.55 .44			225
Rev	1	Gross receipts	167,611.	58,943.		226,554.
	2	Less: Contributions	141,092.	34,515.		175,607.
	3	Gross income (line 1 minus line 2)	26,519.	24,428.		50,947.
	4	Cash prizes				
S	5	Noncash prizes		16,163.		16,163.
pense	6	Rent/facility costs	10,577.	4,018.		14,595.
Direct Expenses	7	Food and beverages	15,941.	4,249.		20,190.
Ę	•	Entertainment				
	8 9	Entertainment Other direct expenses	9,667.	859.		10,526.
	-	Direct expense summary. Add lines 4 through			l	61,474.
	11	Net income summary. Subtract line 10 from li	. ,			-10,527.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or	reported more than	
_		\$15,000 on Form 990-EZ, line 6a.	Ι	# > Doll to be for about		
Revenue			(a) Bingo	<b>(b)</b> Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Rev	1	Gross revenue			33,310.	33,310.
S	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
irect E	4	Rent/facility costs				
	_	Other direct concerns			1,980.	1,980.
_	5	Other direct expenses	Yes %	Yes %	X Yes 100 %	1,900.
	6	Volunteer labor	No No	No No	No	
	7	Direct expense summary. Add lines 2 through	ı 5 in column (d)			1,980.
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			31,330.
9	En	ter the state(s) in which the organization condu	ets gaming activities: T	Δ		
		the organization licensed to conduct gaming ac	_			X Yes No
		No," explain:				
	_					
		ere any of the organization's gaming licenses re			/ear'?	Yes X No
D	11	Yes," explain:				
	_					
23208	2 10	)-27-22			Sche	dule G (Form 990) 2022

Schedule G (Form 990) 2022 IOWA 4-H FOUNDATION	42-6061606 Page 3
11 Does the organization conduct gaming activities with nonmembers?	Yes X No
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other e	
to administer charitable gaming?	Yes X No
13 Indicate the percentage of gaming activity conducted in:	1 1
a The organization's facility	
<b>b</b> An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events bo	ooks and records:
Name BRENDA FRANKENFELD	
Address EXT. 4-H YOUTH BLDG, 1259 STANGE RD - AMES,	IA 50011-1002
15a Does the organization have a contract with a third party from whom the organization receives gaming	g revenue? Yes X No
<ul> <li>b If "Yes," enter the amount of gaming revenue received by the organization of gaming revenue retained by the third party \$</li> <li>c If "Yes," enter name and address of the third party:</li> </ul>	_ and the amount
Name	
Address	
16 Gaming manager information:	
Name BRENDA FRANKENFELD	
Gaming manager compensation \$	
Description of services provided RECORDKEEPING	
Director/officer X Employee Independent contractor	
47 Mandatan diatributiona	
<ul><li>Mandatory distributions:</li><li>a Is the organization required under state law to make charitable distributions from the gaming proceed</li></ul>	do to
	Vac V Na
b Enter the amount of distributions required under state law to be distributed to other exempt organiza	
organization's own exempt activities during the tax year \$	tions of sport in the
Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, column 2b,	mns (iii) and (v); and Part III, lines 9, 9b, 10b,
15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instruction	

Schedule G (Form 990)	IOWA 4-H FOUNDATION	42-6061606 Page 4
Schedule G (Form 990)  Part IV Supplemental Information	rmation (continued)	-
-		

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SCHEDULEI (Form 990)

Governments, and Individuals in the United States Grants and Other Assistance to Organizations,

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22. Attach to Form 990.

OMB No. 1545-0047

Open to Public Inspection **Employer identification number** 

42-6061606

**2** 

X Yes

Department of the Treasury Internal Revenue Service

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection Go to www.irs.gov/Form990 for the latest information. IOWA 4-H FOUNDATION Part I General Information on Grants and Assistance Name of the organization

Part II | Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

criteria used to award the grants or assistance?

recipient that received more than \$5,000. Part II can be duplicated	\$5,000. Part II can		if additional space is needed.	Эd.			
1 (a) Name and address of organization or government	( <b>b</b> ) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, EMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
IOWA 4-H PROGRAM/ ISU EXT & OUTREACH	42-6004224	501(C)(3)	252,440.	•0	воок		STATE 4-H PROGRAM
IOWA 4-H PROGRAM/ ISU EXT & OUTREACH	42-6004224	501(C)(3)	64,335.	.0	ВООК		COUNTY 4-H PROGRAM
IOWA 4-H PROGRAM/ ISU EXT & OUTREACH	42-6004224	501(C)(3)	44,475.	.0	воок		INDIVIDUAL MEMBER SUPPORT
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 3 Enter total number of other organizations listed in the line 1 table	] Ind government org s listed in the line 1	Janizations listed in the	line 1 table				11.
4	, see the Instruction	ons for Form 990.					Schedule I (Form 990) 2022

Page 2 42-6061606 Schedule I (Form 990) 2022 IOWA 4-H FOUNDATION

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP PAYMENTS	239	203.050.	o	ВООК	
PROGRAM DEV. FEE ASSISTANCE	1761	21,135.	o	ВООК	
FINANCIAL AID	301	27,795.	.0	ВООК	
Part IV Supplemental Information. Provide the information required in		3 2; Part III, column	Part I, line 2; Part III, column (b); and any other additional information.	ditional information.	
. н					
PROCEDURES FOR MONITORING THE USE C	OF GRANT	FUNDS PROGRAM	RAM SUPPORT	r is	
TRANSFERRED DIRECTLY INTO PROJECT A	ACCOUNT.	PINS AND C	CERTIFICATES	S ARE	
PURCHASED BY THE FOUNDATION FROM TE	THE SUPPLIER.	ER. COMMUNITY		SERVICE GRANTS ARE	
ISSUED TO THE 4-H CLUB IN CARE OF T	THE COUNTY	Y EXTENSION	OFFICE.	SCHOLARSHIP	
CHECKS ARE ISSUED IN THE NAME OF THE	HE STUDENT	T AND SCHOOL.	CAMP	AND	
CONFERENCE FINANCIAL AID IS TRANSFERRED	ERRED DIR	DIRECTLY TO T	THEIR RESPECTIVE	CTIVE	
PROJECT ACCOUNT, OR A CHECK IS WRITTEN	ΟŢ	THE OUTSIDE	CAMP OR	COUNTY	
RESPONSIBLE FOR PAYMENT CHECK FOR	PROGRAM	THAM DEVELOPMENT	ኩ ኩ ኩ	CH WRTHTHE ST	

Sche	dule I (I	Form 990) <b>Supplement</b> a	IOWA	4-H F	OUNDATIO	N			4	12-6	0616	06 Pa	ge <b>2</b>
Pa	t IV	Supplementa	I Information	1									
THI	AP:	PROPRIATE	COUNTY.	STATE	PROJECT	AWARD	CHECKS	ARE	ISSUED	IN	THE	NAME	
OF	THE	STUDENT.											

Schedule I (Form 990)

## SCHEDULE M (Form 990)

## **Noncash Contributions**

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

**Employer identification number** 

42-6061606 IOWA 4-H FOUNDATION **Types of Property** Part I (a) (b) (c) (d) Number of Noncash contribution Check if Method of determining contributions or amounts reported on applicable noncash contribution amounts items contributed Form 990, Part VIII, line 1g Art - Works of art Art - Historical treasures 2 Art - Fractional interests 3 Books and publications 4 Clothing and household goods 5 Cars and other vehicles 6 Boats and planes 7 Intellectual property 8 Securities - Publicly traded Securities - Closely held stock ..... 10 Securities - Partnership, LLC, or trust interests Securities - Miscellaneous 12 13 Qualified conservation contribution -Historic structures Qualified conservation contribution - Other 14 Real estate - Residential 15 Real estate - Commercial 16 Real estate - Other 17 18 Collectibles Food inventory 19 Drugs and medical supplies ..... 20 Taxidermy 21 Historical artifacts 22 Scientific specimens 23 24 Archeological artifacts 9,250.FMV OR SELLING PRICE (SPECIAL EVENTS 36 25 Other Other 26 27 Other Other 28 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement _____29 Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for X exempt purposes for the entire holding period? 30a **b** If "Yes," describe the arrangement in Part II. Х Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31 31 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash X contributions? 32a **b** If "Yes," describe in Part II. If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, 33

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Schedule M (Form 990) 2022

Schedule M (Form 990) 2022 IOWA 4-H FOUNDATION	42-6061606	Page 2
Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33.	, and whether the organiza	tion
is reporting in Part I, column (b), the number of contributions, the number of items received, or a comb	oination of both. Also comp	plete
this part for any additional information.		
SCHEDULE M, PART I, COLUMN (B):		
SCHEDOLE H, TAKI I, COLOMI (D):		
COLUMN B IS THE NUMBER OF CONTRIBUTORS.		
COLUMN B 15 THE NUMBER OF CONTRIBUTORS.		

Schedule M (Form 990) 2022

232142 09-09-22

SCHEDULE O (Form 990)

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 Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

Open to Public

OMB No. 1545-0047

Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

IOWA 4-H FOUNDATION

**Employer identification number** 42-6061606

FORM 990, PART VI, SECTION B, LINE 11B:

COPY OF THE 990 IS SHARED WITH THE EXECUTIVE DIRECTOR FOR REVIEW APPROVAL AND SIGNATURE (WITH SIGNIFICANT INPUT FROM THE STAFF ACCOUNTANT) BEFORE IT IS FILED. A COPY IS ALSO SHARED WITH THE BOARD OF TRUSTEES FOR REVIEW AND DISCUSSION WITH THE ACCOUNTING FIRM THAT PREPARED THE 990 DURING JANUARY BOARD MEETING PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE 4-H FOUNDATION'S CURRENT CONFLICT OF INTEREST POLICY WAS ADOPTED IN 2011. OFFICERS, TRUSTEES AND EMPLOYEES ANNUALLY DISCLOSE POTENTIAL CONFLICTS OF INTEREST OF THEMSELVES AND THEIR FAMILIES ON A QUESTIONNAIRE DISTRIBUTED BY THE EXECUTIVE DIRECTOR. THE EXECUTIVE DIRECTOR ENSURES THAT ALL QUESTIONNAIRES ARE COMPLETED, REVIEWS THEM FOR CONFLICTS, AND SUBMITS TO THE BOARD TO REVIEW ANY QUESTIONNAIRES THAT DISCLOSE ACTUAL OR POTENTIAL CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR ALL EMPLOYEES EXCEPT THE EXECUTIVE DIRECTOR IS DETERMINED ANNUALLY WITH A PERFORMANCE APPRAISAL FOR EACH EMPLOYEE BY THE EXECUTIVE A SURVEY OF THE COMPENSATION IN SIMILAR POSITIONS IN RELATED OR LIKE NON-PROFIT ORGANIZATIONS, AND THE DETERMINATION OF THE NEW RATE OF COMPENSATION AFTER A REVIEW OF SIMILAR ISU POSITIONS AND ANNUAL SALARY ADJUSTMENT PARAMETERS. COMPENSATION FOR THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED ANNUALLY BY THE PERSONNEL COMMITTEE OF THE BOARD. PERFORMANCE REVIEW AND COMPENSATION SURVEY OF LIKE-SIZED IOWA NON-PROFITS

AND OTHER STATE  $4-\mathrm{H}$  FOUNDATIONS ARE USED TO DETERMINE COMPENSATION

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022 Page 2 **Employer identification number** Name of the organization 42-6061606 IOWA 4-H FOUNDATION ADJUSTMENTS. FORM 990, PART VI, SECTION C, LINE 19: THE IOWA 4-H FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST, EITHER VERBALLY, IN PERSON OR IN WRITING, FROM ITS OFFICES IN THE EXTENSION 4-H YOUTH BUILDING. ADDITIONALLY, CERTAIN FINANCIAL DOCUMENTS (INCLUDING ANNUAL REPORTS, AUDIT REPORTS AND TAX FORMS) ARE AVAILABLE ON THE FOUNDATION'S WEBSITE: WWW.IOWA4HFOUNDATION.ORG FORM 990, PART XII, LINE 2C THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR. FORM 990, PART I, LINE 5 THE FOUNDATION STAFF IS EMPLOYED PRIVATELY, BUT HAVE HEALTH BENEFITS PROVIDED THROUGH IOWA STATE UNIVERSITY (ISU) AND PAYROLL AND REMAINING BENEFITS PROVIDED THROUGH PAYCHEX HUMAN RESOURCES. THE FOUNDATION REIMBURSES ISU AND PAYCHEX FOR EMPLOYEE COMPENSATION AND BENEFITS FOR 8 EMPLOYEES. FORM 990, PART VI, LINE 2 THE 4-H FOUNDATION HAS UP TO 32 INDIVIDUAL TRUSTEES SERVING AS UNPAID VOLUNTEERS ON ITS BOARD AT ANY ONE POINT IN TIME. MANY OF THEM LIVE AND WORK IN IOWA, AND IN THEIR DAY-TO-DAY JOBS COME IN CONTACT WITH MANY OTHER INDIVIDUALS, INCLUDING OTHER TRUSTEES, AS THEY CONDUCT THEIR NORMAL BUSINESS IN THE AGRI-BUSINESS, COMMUNICATIONS, CONSTRUCTION, MANUFACTURING, HEALTH-CARE, AND EDUCATIONAL SECTORS OF THE STATE'S

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Schedule O (Form 990) 2022 Page 2 **Employer identification number** Name of the organization 42-6061606 IOWA 4-H FOUNDATION ECONOMY. THE PAST PRESIDENTS AND CURRENT BOARD OFFICERS ARE ALSO ASKED TO RECRUIT NEW TRUSTEES TO THE BOARD, AND IT IS NATURAL FOR THEM TO RECRUIT INDIVIDUALS THEY KNOW AND RESPECT FROM THEIR EXISTING BUSINESS NETWORKS. SUPPLEMENT TO FORM 990, PART VI, LINE 3, AND SCHEDULE R THE 4-H FOUNDATION HAS DELEGATED INVESTMENT OF ITS ENDOWMENT FUNDS TO THE COMMUNITY FOUNDATION OF GREATER DES MOINES (CFGDM) AND THE FUND MANAGERS OF CFGDM, ENDOWMENTS TO IOWA STATE UNIVERSITY (ISU) TREASURER'S OFFICE TO ISU, AND THOSE HELD BY HILLS BANK TO THE FUND MANAGERS OF HILLS BANK AND TRUST COMPANY. THE ENDOWMENTS HELD AT ISU ARE OVERSEEN BY THE IOWA BOARD OF REGENTS (REGENTS) UNDER DELEGATION FROM THE STATE OF IOWA ACCORDING TO ISU'S INVESTMENT POLICY. THE ENDOWMENTS WITH ISU ARE INVESTED IN ACCORDANCE WITH THE REGENT'S DIRECTIVES IN A "LONG TERM INVESTMENT POOL." THE GOAL OF THIS POOL IS TO MAINTAIN AND PRESERVE OVER TIME THE REAL (I.E. NET OF INFLATION) VALUE OF THE FUNDS WITH THE INTENT OF OBTAINING THE HIGHEST POSSIBLE TOTAL RETURN (CURRENT INCOME PLUS NET REALIZED AND UNREALIZED APPRECIATION) WITHOUT EXPOSING THE POOL TO LEVELS OF VOLATILITY THAT MIGHT SIGNIFCANTLY AFFECT THE PRINCIPAL VALUE OF THE ASSETS. FORM 990 PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION THE IOWA 4-H FOUNDATION PROVIDES FINANCIAL RESOURCES FOR YOUTH DEVELOPMENT THROUGH 4-H. THE IOWA 4-H FOUNDATION PROVIDES DIRECT AND INDIRECT PRIVATE FUNDING SUPPORT FOR THE IOWA 4-H YOUTH DEVELOPMENT PROGRAM, A PROGRAM ADMINISTERED STATEWIDE BY IOWA STATE UNIVERSITY EXTENSION AND OUTREACH (ISUEO). CURRENT 4-H PROGRAM PRIORITIES INCLUDE:

HEALTHY LIVING, STEM, LEADERSHIP & CIVIC ENGAGEMENT, COMMUNICATION &

Schedule O (Form 990) 2022	Page 2
Name of the organization IOWA 4-H FOUNDATION	Employer identification number 42-6061606
THE ARTS, AND AGRICULTURE & NATURAL RESOURCES. ADDITIONALL	Y, THE 4-H
FOUNDATION FUNDS OPPORTUNITIES THAT PROMOTE AND ENHANCE TH	E IOWA 4-H
EXPERIENCE. THESE INCLUDE: COLLEGE SCHOLARSHIPS, STATE PRO	JECT AWARDS,
NATIONAL RECOGNITION TRIPS, VOLUNTEER AWARDS, AND PROGRAM/	EVENT FEE
ASSISTANCE.	

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Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

Related Organizations and Unrelated Partnerships

Attach to Form 990.

Open to Public Inspection 2022

OMB No. 1545-0047

Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number  $42\!-\!6061606$ 

IOWA 4-H FOUNDATION Name of the organization

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

Part

Direct controlling Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year. End-of-year assets **e** Total income ਉ Legal domicile (state or foreign country) Primary activity Name, address, and EIN (if applicable) of disregarded entity Part II

(g) Section 512(b)(13) controlled entity?	2			×					
Section	Yes								
(f) Direct controlling entity				ISU ADMIN					
(e) Public charity status (if section	501(c)(3))								
(d) Exempt Code section				501(C)(7)					
(c) Legal domicile (state or foreign country)				IOWA					
(b) Primary activity				YOUTH DEVELOPMENT					
(a) Name, address, and EIN of related organization		IOWA STATE UNIVERSITY/ EXTENSION -	42-6004224, EXTENSION 4-H YOUTH BUILDING,	AMES, IA 50011-3630					

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4-H FOUNDATION

IOWA

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Percentage ownership Yes No Section 512(b)(13) controlled entity? Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year. 乏 Code V-UBI General or Pramanaging or Schedule K-1 (Form 1065) Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year. Percentage ownership Ξ Share of end-of-year assets Ξ <u>(6</u> Yes No Disproportionate allocations? Ξ Share of total income Share of end-of-year assets <u>a</u> Type of entity (C corp, S corp, or trust) **e** Share of total income Direct controlling entity Predominant income (related, unrelated, excluded from tax under sections 512-514) ਉ <u>e</u> Legal domicile (state or foreign country) Direct controlling entity ਉ Primary activity Legal domicile (state or foreign country) Primary activity 9 Name, address, and EIN of related organization Name, address, and EIN of related organization a Part III Part IV

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## Schedule R (Form 990) 2022 IOWA 4-H FOUNDATION

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Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				_	Yes	٩
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?	s with one or more re	lated organizations listed i	n Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	>			<b>1</b> a		×
<b>b</b> Gift, grant, or capital contribution to related organization(s)				1b	×	
<b>c</b> Gift, grant, or capital contribution from related organization(s)				10		×
				19		×
e Loans or loan guarantees by related organization(s)				<u>1</u>		×
f Dividends from related organization(s)				#		×
g Sale of assets to related organization(s)				1g		×
Purchase of assets from related organization(s)				£		×
i Exchange of assets with related organization(s)				Ę		×
j Lease of facilities, equipment, or other assets to related organization(s)				=		×
				:		
K Lease of facilities, equipment, or other assets from related organization(s)				¥	†	∢
I Performance of services or membership or fundraising solicitations for related organization(s)	ınization(s)			=	+	×
m Performance of services or membership or fundraising solicitations by related organization(s)	ınization(s)			<b>1</b>		×
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	ion(s)			무		×
o Sharing of paid employees with related organization(s)				10		×
<b>p</b> Reimbursement paid to related organization(s) for expenses				10	×	
q Reimbursement paid by related organization(s) for expenses				19		×
r Other transfer of cash or property to related organization(s)				11	×	
s Other transfer of cash or property from related organization(s)				15	×	
s for infor	who must complete the	s line, including covered r	mation on who must complete this line, including covered relationships and transaction thresholds.	.		
<b>(a)</b> Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved	lved		
(1) IOWA STATE UNIVERSITY/ EXTENSION	Ъ	91,185.	ACTUAL COST			
(2) IOWA STATE UNIVERSITY/ EXTENSION	В	436,537.	ACTUAL AMOUNT			
(3) IOWA STATE UNIVERSITY/ EXTENSION	Ø	440,159.	ACTUAL AMOUNT OF TRANSFER	~		
(4) IOWA STATE UNIVERSITY/ EXTENSION	껖	857,715.	ACTUAL AMOUNT OF TRANSFER	~		
(5)						
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Schedule R (Form 990) 2022 IOWA 4-H FOUNDATION

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

				_
(k) Percentage ownership				
General or managing partner?				
Gene Gene part				
(h)         (i)         (j)         (k)           Disproportionate promount in the process of solution in t				
(h) Disproportionate allocations?				
(g) Share of end-of-year assets				
(f) Share of total income				
(e) Are all partners sec. 501(c)(3) Orgs.? Yes No				
(d) Predominant income proceed, unrelated, excluded from tax under sections 512-514)				
(c) Legal domicile (state or foreign country)				
<b>(b)</b> Primary activity				
(a) Name, address, and EIN of entity				

Schedule R (Fo	orm 990) 2022	IOWA	4-H	FOUNDATION	42-6061606 Page 5
Schedule R (Fo	upplemental Inforn	nation			
			oonses	to questions on Schedule R. See instructions.	
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