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Form **990**

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047 2008

A Fo	r the :	2008 cale	endar yea	r, or tax year beginning 07-	01-2008 and ending 06-30-200)9		·					
B Che	eck ıf a	pplicable	Please	C Name of organization UPPER IOWA UNIVERSITY			D Employer	identification number					
☐ Add	dress ch	nange	use IRS label or				42-0680						
┌ Nai	me cha	nge I	print or	Doing Business As			E Telephone	e number					
┌ Init	ial retu		type. See Specific	Number and street (or P.O. ho	ox if mail is not delivered to street addr	ess) Room/suit	(563) 42						
┌ Ter	minatio		Instruc- tions.	P O BOX 1857	A II Tidii is flot delivered to street dudi	Coon, Said	G Gross rec	eipts \$ 54,946,599					
☐ Am	ended	return		City or town, state or country,	and ZIP + 4		-						
_		n pending		FAYETTE, IA 52142									
, 791	Dicacion	Pending	- N	(5	0.5%	1							
			r Nam	ne and address of Principal	Officer		his a group ret iates?	urn for ┌ Yes					
								, 100 , 110					
	v-evem	npt status	F01/c)	(3) ◄ (insert no)	2)/1) or	1 ` ′	all affiliates incl	·					
			J 301(C)	(3) 4 (1113611 110) 4947(ist See instructions)					
J W	eb sit	e: ► N/A				H(c) Gro	oup Exemption	Number F					
K Tyn	e of or	anization [Corporati	on trust association ot	ner 🕨	L Year of F	ormation	M State of legal domicile					
		, ,											
Da	rt I	Summ	13 FV										
Га	1			e organization's mission or	most significant activities								
به					ered undergraduate and graduat	e educationa	I programs thre	ough flexible, multiple					
Ě					diversity is respected, encourag			, ,					
Ĕ													
Governance			,		nued its operations or disposed								
			-		ody (Part VI, line 1a)			19					
8				_	e governing body (Part VI, line 1	b)		19					
Activities &				nployees (Part V, line 2a)			5	1,438					
<u>5</u>				lunteers (estimate if neces	Part VIII, line 12, column (C)		7	a 0					
•				ness taxable income from f			а0 b						
		Tree dille	idica basi	ness taxable meeme nom	51111 550 1, 11110 54 1 1	Di	ior Year	Current Year					
	8	Contribi	utions and	grants (Part VIII, line 1h		.	8,427,945						
횰	9)		41,072,656						
Ravenu	10				ines 3, 4, and 7d)		851,358						
盗	11	Otherre	evenue (P	art VIII, column (A), lines	5, 6d, 8c, 9c, 10c, and 11e)		38,411	72,672					
	12		venue—ac	ld lines 8 through 11 (mus	t equal Part VIII, column (A), lıı	ne	E1 16E 713	F4.046.F00					
	12	12)	and simila	r amounts paid (Part IX, co	Jump (A.) Jupos 1 2)		13,824,051	' ' '					
	13 14			r for members (Part IX, col	• • • •		13,824,051	15,471,824					
	15		•		efits (Part IX, column (A), lines	5-							
8		10)	s, other co	impensation, employee ben	ents (rate 1x, column (x), mes		18,536,006	21,290,961					
₹	16a	Profess	ional fund	raising fees (Part IX, colum	nn (A), line 11e)			0					
Ехрепзея	ь	(Total fur	ndraising exp	penses, Part IX, column (D), line	₂₅ <u>485,869</u>								
_	17	Othere	xpenses (Part IX, column (A), lines :	1a-11d, 11f-24f)		16,025,320 16,725,7						
	18	Totalex	kpenses—	add Iines 13–17 (must equ	al Part IX, line 25, column (A))		48,385,377	53,488,560					
	19	Revenue	e less exp	enses Subtract line 18 fro	m line 12		2,780,336	1,458,039					
Net Assets or Fund Balances						Begin	ning of Year	End of Year					
10 G	20	Total as	ssets (Par	t X, line 16)			45,466,254	45,038,833					
A As	21	Total lia	abilities (P	art X, line 26)			10,032,875	9,906,602					
žŽ	22	Net ass	ets or fun	d balances Subtract line 2	1 from line 20		35,433,379	35,132,231					
Pai	rt II	Signa	ture Blo	ock									
					ined this return, including accompanyin n of preparer (other than officer) is bas								
Plea	se	*****		and complete Declaration	. s. properer (outer than officer) is bes	1	.0-05-17	nas any knowledge					
Sign		I B	ure of office	r		Dat							
Here	е	Don A	ungst VP Bu	s Serv, CFO									
			or print nam										
		Preparer's			Date	Check If	Preparer's PT	IN (See Gen Inst)					
Paid		signature	TOM TI	HIERMAN		self- empolyed 🕨 🔽	,						
	arer's		ne (or yours	Carney Alexander Marold &	I Co LLP	<u>'</u>	FTAL &						
Use (Only	ıf self-emp address, a	ployed), and ZIP + 4	PO Box 1290			- EIN ▶						
				Waterloo, IA 507041290			Phone no 🕨	(319) 233-3318					
Mavi	the IR	S discuss	this retui	·	above? (See instructions) .			─────────────────────────────────────					

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

1	Briefly describe the organization's mission Upper Iowa University provides student-centere which diversity is respected, encouraged and no		aduate educational program	ns through flexible, multiple delivery	systems in an environment	: in
2	Did the organization undertake any significant the prior Form 990 or 990-EZ?	gnıfıcant program se	ervices during the year	which were not listed on		
	If "Yes," describe these new services	on Schedule O			,,	
3	Did the organization cease conducting services?	-	t changes in how it cor	nducts any program	┌ Yes ┌ No	
	If "Yes," describe these changes on S	chedule O				
4	Describe the exempt purpose achieve Section 501(c)(3) and (4) organizatio others, the total expenses, and reven	ns and 4947(a)(1)	trusts are required to r	eport the amount of grants a		
4 a	(Code) (Expenses \$ Educational, instructional and support service		including grants of \$ udent enrollment of 5,902 s	15,471,824) (Revenue \$ students for the 2008-2009 fiscal ye) ear	
4b	(Code) (Expenses \$ Auxiliary enterprises - residence halls, food s		including grants of \$ for the above students) (Revenue \$)	
4 c	(Code) (Expenses \$ Retirement of debt - interest	196,785	ıncludıng grants of \$) (Revenue \$)	
4d	Other program services (Describe ii (Expenses \$	ıncludıng grants o) (Revenue \$)	
4e	Total program service expenses \$	47,807,20	8 Must equal Part IX,	Line 25, column (B).		

Part IV	Chec	klist o	f Required	d 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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
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		N o
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		No
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, 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		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		N o
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		N o
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17		N o
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		N o
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		N o
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		Νο
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νο
c	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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Νο
25a	Section 501(c)(3) and 501(c)(4) 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		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part VI

Part IV Checklist of Required Schedules (Continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		Νο
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νo
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		Νo
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νο
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	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		Νο
37	Did the organization conduct more than 5 percent 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.	37		Νo

Pa	art V Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			
	of U.S. Information Returns. Enter -0- if not applicable			
	1a	105		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b	О		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and re	eportable		
	gaming (gambling) winnings to prize winners?	1c	Yes	
2a	Statements filed for the calendar year ending with or within the year covered by this			
	return	1,438		
b	• If at least one is reported in 2a, did the organization file all required federal employment tax returns • Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	? 2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year cover return?	red by this 3a		Νο
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Зь		Νο
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other over, a financial account in a foreign country (such as a bank account, securities account, or other faccount)?			No
b	If "Yes," enter the name of the foreign country	ank and		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νο
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter trans	saction? 5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regardin	g Prohibited 5c		Νο
6a	Did the organization solicit any contributions that were not tax deductible?	6a		N o
	If "Yes," did the organization include with every solicitation an express statement that such contribu			
	were not tax deductible?	6b		Νο
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 more?	or 7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7ь		No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	·		Νο
d	If "Yes," indicate the number of Forms 8282 filed during the year	0		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a	personal		
	benefit contract?	7e		Νο
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit cont	tract? 7f		Νο
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required	d [?] 7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098 required?	-C as 7h		No
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds and section $509(a)$	1)(3)		
	supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organ excess business holdings at any time during the	nization, have		No
9	year?			_
a		9a		Νο
ь		9b		No No
10	Section 501(c)(7) organizations. Enter			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	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)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 10	41 [?] 12a		Νο
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			

Section A. Governing Body and Management

No

Νo

Νo

Νo

Νo

Νo

Nο

Νo

Yes

2

3

4

5

6

7a

7b

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances,
processes, or changes in Schedule O. See instructions.

	processes, or changes in Schedule O. See instructions.	,	,
а	Enter the number of voting members of the governing body	1a	19
h	Enter the number of voting members that are independent	1h	1.0

-																	_
Did any officer, director, trustee, or key employee	ha	ve a	fan	nıly	rela	tions	ship	ora	busi	ness	s re	latio	onsl	nıp	with	any	
other officer, director, trustee, or key employee?	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	

3	Did the organization delegate control over management duties customarily performed by or under the direct
	supervision of officers, directors or trustees, or key employees to a management company or other person?
	Del the consensation will be a second and the consensation of the

1	Did the organization make any significant changes to its organizational documents since the prior Form 990 was
	filed?

Did the organization become aware during the year of a	materia	ldivers	ion of t	he org	janıza	ation	's ass	ets?	•	
Does the organization have members or stockholders?										

J																										
Does the organiza	atio	n ha	ve	mer	nbe	rs, s	toc	kho	lder	rs, c	rot	her	per	sons	s wh	o m	ау	elec	t or	ne o	r m	ore	me	mbe	rs c	of the
governing body?																•										

D	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	•
	Did the organization contemporaneously document the meetings held or written actions undertaken during t	he
	year by the following	

Did the organization contemporaneously document the meetings held or written actions undertaken during the
year by the following
the governing heady?

а	the governing body?			•																		
ь	each committee with	auth	norit	ty to	ас	t or	ı be	half	of t	he o	gove	ernir	ng b	ody	?							

	Does the	organiza	tion have lo	carch	apters,	branche:	s, or	affiliates?	•	•	•	•	•	•	•	•	•	•	•	•
b	If "Yes,"	does the	organızatıoı	n have	written	policies	and	procedures	gov	ern	ıng	the	actı	viti	es o	fsι	ıch	cha	pte	rs,

t december on Cabadula O the manager of any the amage to a contract to account the Farma COO		
Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organiza	tions	
aminates, and branches to ensure their operations are consistent with those of the organization?		

			,	,,	•						
11	Is there any officer, director or	trustee, o	orkey	employe	e listed in Part VII	, Section A , who d	annot	be r	each	e d	at
	the organization's mailing addre	ss? If "Y	'es," pr	ovide th	ie names and addre:	sses ın Schedule	ο.				

8a	Yes	
8b	Yes	
9a		Νo
9b		No
10	Yes	
11		No

Section B. Policies

		Yes	No
Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
Does the organization have a written whistleblower policy?	13		Νo
Does the organization have a written document retention and destruction policy?	14		Νo
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			
The organization's CEO, Executive Director, or top management official?	15a		Νo
Other officers or key employees of the organization?	15b		Νo
Describe the process in Schedule O			
Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No
	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Does the organization have a written conflict of interest policy? If "No", go to line 13 . Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. another's website view upon request
 - Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Don Aungst UIU PO Box 1857 Fayette,IA 52142 (563) 425-5286

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

Check this box if the organization did not compensate any officer, director, trustee or key employee

- * List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- * 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- * List all of the organization's **former** officers, key employees, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

The check this box in the organization and i	·	Posit	(C) chec	:k al				(E)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Chrector	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
							-			

Part VII Continued

				(tion that a			all			(5)		(F)	
	(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	01	Estima mount o compens from t ganizati relati organiza	other ation he on and
1b	Total	l						<u> </u>	668,64	1	+		112,241
	10tai			•					000,01	1			,
2	Total number of individuals (includin compensation from the organization	g those ın 1					e tha						<u> </u>
	Total number of individuals (includin	g those ın 1					e thai					Yes	No
	Total number of individuals (including compensation from the organization) Did the organization list any former	g those in 1 ►5 officer, direc	a) who	recei	ved	mor	mplo	n \$1	00,000 in reportab	le			· ·
2	Total number of individuals (includin compensation from the organization	g those in 1 ►5 officer, directive such	a) who	recei ruste	ved	more	mplo	n \$1	or highest compens	le sated employee	3	Yes Yes	· ·
3	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? <i>If</i> "Yes," complete Schedule For any individual listed online 1a, is organization and related organization.	g those in 1 5 officer, direct le J for such s the sum of	a) who	recei ruste <i>ual</i> .	ved e, k	ey e	mplo ^s ation	n \$1	or highest compens	sated employee from the		Yes	· ·
3	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? <i>If</i> "Yes," complete Schedu	g those in 1 5 officer, direct le J for such to the sum of ns greater th	a) who	ruste	ved e, k omp	ey e	mplo [°] ation es,″c	yee, and omp	or highest compensor or highest compensor other compensation lete Schedule J for su	sated employee n from the	3		· ·
3	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedut For any individual listed online 1a, is organization and related organization individual	g those in 1 5 officer, direct le J for such the sum of ns greater th enve or accre	a) who	ruste	ved e, k omp	ey e ens: f"Yo	mplo ation es," c	yee, and omp	or highest compensor other compensation lete Schedule J for su	sated employee n from the uch for services		Yes	· ·
3 4 5	Total number of individuals (including compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Scheduler For any individual listed online 1a, is organization and related organization individual	officer, directle J for such sthe sum of a greater the sum of a crustic such such such such such such such suc	a) who	ruste	ved e, k omp	ey e ens: f"Yo	mplo ation es," c	yee, and omp	or highest compensor other compensation lete Schedule J for su	sated employee n from the uch for services	4	Yes	No
3 4 5	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedu For any individual listed online 1a, is organization and related organization individual	officer, directle J for such as the sum of t	a) who	ruste ual ble c 0,00 coensa	oe, k omp 0? i	ey e ens:	mplo ation es," c • • m any	yee, and omp	or highest compensor or highest compensor other compensation of the schedule J for such that is a schedule J for such that is	sated employee on from the uch for services	4	Yes	No
3 4 5	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedu For any individual listed online 1a, is organization and related organization individual	officer, directle J for such as the sum of t	a) who	ruste ual ble c 0,00 coensa	oe, k omp 0? i	ey e ens:	mplo ation es," c • • m any	yee, and omp	or highest compensation of the schedule J for such that received mo	sated employee in from the uch for services re than	4	Yes Yes	No No
3 4 5	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedu For any individual listed online 1a, is organization and related organization individual	officer, direct le J for such the sum of the	a) who	ruste ual ble c 0,00 coensa	oe, k omp 0? i	ey e ens:	mplo ation es," c • • m any	yee, and omp	or highest compensation of the schedule J for such that received mo	sated employee in from the uch for services in for services	4	Yes	No No
3 4 5	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedu For any individual listed online 1a, is organization and related organization individual	officer, directle J for such as the sum of t	a) who	ruste ual ble c 0,00 coensa	oe, k omp 0? i	ey e ens:	mplo ation es," c • • m any	yee, and omp	or highest compensation of the schedule J for such that received mo	sated employee in from the uch for services re than	4	Yes Yes	No No
3 4 5	Total number of individuals (includin compensation from the organization) Did the organization list any former on line 1a? If "Yes," complete Schedu For any individual listed online 1a, is organization and related organization individual	officer, directle J for such as the sum of t	a) who	ruste ual ble c 0,00 coensa	oe, k omp 0? i	ey e ens:	mplo ation es," c • • m any	yee, and omp	or highest compensation of the schedule J for such that received mo	sated employee in from the uch for services re than	4	Yes Yes	No No

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
14 -	1a	Federated campaigns 1	a				
m ts	ь	Membership dues					
Contributions, gifts, grants and other similar amounts	С	Fundraising events 1					
無った	d	Related organizations 10					
E 2	e	Government grants (contributions) 16	8,064,687				
ution her si	f	All other contributions, gifts, grants, and similar amounts not included above	503,088				
語品	g	1 : Noncash contributions included in					
줐퍞	9	lines 1a-1f \$19,599					
<u> </u>	h	Total (Add lines 1a-1f)		8,567,775 			
			Business Code				
ППе	2a	Tuition and Fees	611,600	43,282,369	43,282,369		
e Ke	b	Sales & Serv - Educ Activ	611,710	51,590	51,590		
a T	с	Sales & Serv - Auxılıary	611,710	2,427,860			2,427,860
rws	d						
33	e						
Program Serwce Revenue	f	All other program service revenue	9				
<u>č</u>	g	Total. Add lines 2a-2f					
	3	Investment income (including div	ıdends, ınterest				
		other similar amounts)		544,333			544,333
	4	Income from investment of tax-exempt	bond proceeds	0			
	5	Royalties	•	0			
		(ı) Real	(II) Personal				
	6a	Gross Rents 37,069					
	ь	Less rental					
	С	expenses Rental income 37,069					
	d	or (loss) Net rental income or (loss)		37,069			37,069
	7a	Gross amount from sales of assets other	(II) O ther				
	ь	than inventory Less cost or other basis and sales expenses					
	с	Gain or (loss)					
	d	Net gain or (loss)		0			
Other Revenue	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000					
÷.	L						
₽	b c	Less direct expenses		0			
•	9a	Gross income from gaming activities See part IV, line 19	•				
		Complete Schedule G if total exceeds \$15,000	,				
	С	Less direct expenses Net income or (loss) from gaming		0			
	10a	Gross sales of inventory, less returns and allowances					
	b c	Less cost of goods sold t Net income or (loss) from sales o	finventory	0			
		Miscellaneous Revenue	Business Code				
	11a	Teacher cancel/repay	611,710	6,049	6,049		
	Ь	Loan int/fines	611,710	4,698			4,698
	С	Equip reimbursement	611,710	19,258	19,258		
	d	All other revenue		5,598	5,598		
	e	Total. Add lines 11a-11d					
	12	Total Revenue. Add lines 1h, 2g,	\$ 35,603 3, 4, 5, 6d, 7d,	54,946,599	43,364,864		3,013,960
		8c, 9c, 10c, and 11e					

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) organizations must complete column (A) but are not re				
Do r	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0	·		<u> </u>
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	15,471,824	15,471,824		
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	497,140		497,140	
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$	0			
7	Other salaries and wages	17,071,914	14,995,051		236,599
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	694,743	526,677	152,691	15,375
9	Other employee benefits	1,720,952	1,423,845	267,882	29,225
10	Payroll taxes	1,306,212	1,126,067	162,774	17,371
11	Fees for services (non-employees)				
а	Management	0			
b	Legal	469,556	393,770	75,786	
c	Accounting	34,996		34,996	
d	Lobbying	60,040		60,040	
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	26,804		26,804	
g	Other	621,040	450,265	166,513	4,262
12	Advertising and promotion	1,867,977	1,475,004	372,695	20,278
13	Office expenses	163,473	133,664	26,769	3,040
14	Information technology	439,503	420,870	11,653	6,980
15	Royalties	0			
16	Occupancy	1,237,894	940,482	267,690	29,722
17	Travel	1,199,995	833,112	362,177	4,706
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19	Conferences, conventions and meetings	563,594	291,610	251,091	20,893
20	Interest	196,785	196,785		
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	1,902,882	1,902,882		
23	Insurance	0			
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	Supplies	1,289,176	1,172,584	45,541	71,051
ь	Rent expenses	1,098,768	1,029,768	69,000	<u></u>
c	Equipment expense	1,872,667	1,560,402	302,504	9,761
d	Bad debts, admin, loan cancel	1,383,813	1,383,813		
e	Auxiliary enterprises	1,309,281	1,309,281		
f	All other expenses	987,531	769,452	201,473	16,606
25	Total functional expenses. Add lines 1 through 24f	53,488,560	47,807,208	5,195,483	485,869
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				·

Dart V	Balance	Shoot
Part X	Balance	Sheet

					(A) Beginning of year		(E End o	
	1	Cash—non-interest-bearing			4,420,208	1		6,993,829
	2	Savings and temporary cash investments			2,517,472	2		1,195,807
	3	Pledges and grants receivable, net			1,332,524	3		292,615
Liabilities Assets	4				1,663,607	4		1,540,773
	5					5		0
	6					6		0
	7	vings and temporary cash investments		381,025	7		385,886	
	8	Inventories for sale or use			155,233	8		148,961
20	9	Prepaid expenses and deferred charges			652,449	9		543,828
Issel	10a	Land, buildings, and equipment cost basis	10a	53,166,4	49			
-4	ь	Less accumulated depreciation Complete Part VI of Schedule D		27,972,8		10c	2	5,193,634
	11	Investments—publicly traded securities			10,935,742	11		8,600,755
	12	· · · · · · · · · · · · · · · · · · ·	rt VII	of		12		142,745
	13	Investments—program-related See Part IV, line 11 Complete Part of Schedule D .		13		0		
	14	Intangible assets				14		0
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D				15		0
	16	Total assets. Add lines 1 through 15 (must equal line 34)			45,466,254	16	4	5,038,833
	17	Accounts payable and accrued expenses .			1,315,467	17		1,650,370
	18	Grants payable		18				
	19	Deferred revenue	877,372	19		989,061		
	20	Tax-exempt bond liabilities				20		
<u> </u>	21	Escrow account liability Complete Part IV of Schedule D				21		
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
===		persons Complete Part II of Schedule L				22		
	23	Secured mortgages and notes payable to unrelated third parties		•	7,476,567	23		6,914,356
	24	Unsecured notes and loans payable				24		
	25	Other liabilities Complete Part X of Schedule D			363,469	25		352,815
	26	Total liabilities. Add lines 17 through 25			10,032,875	26		9,906,602
		Organizations that follow SFAS 117, check here ▶	ete lir	nes 27				
Balance	27	Unrestricted net assets			30,521,753	27	2	9,939,502
<u>න</u>	28	Temporarily restricted net assets			333,496	28		523,971
귤	29	Permanently restricted net assets	4,578,130	29		4,668,758		
r Fund		Organizations that do not follow SFAS 117, check here ► ☐ and lines 30 through 34.						
s or	30	Capital stock or trust principal, or current funds				30		
Assets	31					31		
AS	32	Retained earnings, endowment, accumulated income, or other fu	nds			32		
Net	33	Total net assets or fund balances			35,433,379	33	3	5,132,231
z —	34	Total liabilities and net assets/fund balances			45,466,254	34	4	5,038,833
Рa	rt XI	Financial Statements and Reporting						
							Yes	No

Dart YT	Financial	Statements	and Reporting

1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes" to lines 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	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits?	3b	Yes	

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OMB No 1545-0047

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts. Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Pu<u>blic</u> Inspection

		ne organizati UNIVERSITY	on					Em	ployer ide	nt if icat io	n nun	nber		
OIILI	CIOWA	ONIVERSITI						42	-068037	2				
Pa	rt I	Reason	for Public C	harity Status (to be co	mpleted	by all or	ganızatıo	ns) (See	Instruct	ions)				
The	organı	zation is not	a private found	ation because it is (Please	check on	ly one org	anızatıon))						
1	Γ	A church, c	onvention of ch	nurches, or association of ch	nurches de	scribed in	Section 1	L70(b)(1)	(A)(i).					
2	굣	A school de	escribed in Sec l	t ion 170(b)(1)(A)(ii). (Atta	ch Schedu	ıle E)								
3	Γ	A hospital	or a cooperativ	e hospital service organizati	ion descri	bed in Sec	tion 170(l	o)(1)(A)(i	ii). (Attac	h Schedul	le H)			
4	Γ		research organi name, city, and	zation operated in conjuncti state	on with a	hospital d	escribed i	n Section	170(b)(1)	(A)(iii). E	nter	the		
5	Г			or the benefit of a college or	runiversit	v owned o	roperated	l by a gove	ernmental	unit desc	ribed	ın		
_	,			(Complete Part II)		,		- / - g						
6	Г				unit desci	ıbed ın Se	ction 170	(b)(1)(A)	(v).					
7	,	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public												
-	,			o)(1)(A)(vi) (Complete Par		- чрроп п	u go.u			g	Р			
8	Г		-		•	nplete Par	tII)							
9	, T		community trust described in Section 170(b)(1)(A)(vi) (Complete Part II) organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross											
-		-		ated to its exempt functions					•	•	•	-		
		-		estment income and unrelate	-		·		•					
			J	on after June 30, 1975 See			•			.,				
10	Г		-	and operated exclusively to			•		•	ee instruc	tions)		
11	Ė	_	-	·	•		•					•	es of	
	·	one or more the box tha	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 that describes the type of supporting organization and complete lines 11e through 11h a											
e	Γ	•	foundation man	rtify that the organization is agers and other than one or			•			•				
f		If the orgar check this	nization receive box	d a written determination fro						supportir	ng org	janıza	ation,	
g		following pe		as the organization accepte	d any gift	or contrib	ution from	any of the	!					
				r indirectly controls, either	alone or to	gether wi	th persons	describe	d ın (ıı)		Г	Yes	No	
			•	ng body of the the supported		_	·			11g	-			
		• •	, -	erson described in (i) above	_					11g(1		
		(iii) a 35%	controlled enti	ty of a person described in ((ı) or (ıı) a	bove?				11g(
h		Provide the	following infori	mation about the organizatio	ns the org	janızatıon	supports							
Supp		ame of (ii) EIN (iii) Type of organization (described on lines 1-9 above or IRC section (See Instructions))			organız col (i)	(iv) Is the organization in col (i) listed in your governing (v) Did you not the organization in col (i) of your governing support?		inization i) of your	organization in		(vii) A mount of support?			
					Yes	No	Yes	No	Yes	No	1			
					1	1	1	···•	1	<u> </u>				
				l	1		1		1		1			

Total

Part II	Support Schedule for Organizations Described in IRC 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.)

Pι	ıblic Support		, ,	,				
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and							
	membership fees received (Do not							
	include any "unusual grants ")							
2	Tax revenues levied for the organization's							
	benefit and either paid to or expended on							
_	its behalf The value of services or facilities					 		
3	furnished by a governmental unit to the							
	organization without charge							
4	Total. Add line 1-3					1		
5	The portion of total contribution by each							
5	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column							
	· (f)							
6	Public Support subtract line 5 from line							
	4							
	otal Support		1		T			
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) :	2008	(f) Total
7	A mounts from line 4							
8	Gross income from interest, dividends,							
	payments received on securities loans,							
	rents, royalties and income from similar							
_	sources							
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							
10	from the sale of capital assets (Explain in							
	Part IV)							
11	Total Support (Add lines 7 through 10)							
12	Gross receipts from related activities, etc	(See instructio	ns)		•	12		
13	First Five Years. If the Form 990 is for the	organization's f	irst second thu	d fourth or fifth	ntay vearas a F		3)	
	organization, check this box and stop here		mat, second, tim	u, rouren, or mer	rtax year as a s	/O1(C)(C	• •	▶ □
								•
Co	omputation of Public Support Perc	entage						
14	Public Support Percentage for 2008 (line 6	5 column (f) dıvı	ded by line 11 c	olumn (f))		14		
15	Public Support Percentage for 2007 School	dule A , Part IV -	A, line 26f			15		
16a	33 1/3% Test - 2008. If the organization di	d not check the	box on line 13.	and line 14 is 3	3 1/3% or more.		this box	
	and stop here. The organization qualifies a				,			▶ □
b	33 1/3% Test - 2007. If the organization d				15 is 33 1/3% d	r more,	check th	
	box and stop here. The organization qualifi	es as a publicly	supported orga	nızatıon				▶ □
17a	10% Facts and Circumstances Test - 2008.							
	more, and if the organization meets the "fa		•					· —
	organization meets the "facts and circums							► □
Ь	10% Facts and Circumstances Test - 2007.							
	more, and if the organization meets the "fa		·					_
4.0	the organization meets the "facts and circu							n ▶
18	Private Foundation. If the organization did	not check the b	oux on line 13, 1	oa, 160, 1/a or	1/D, check this	oox an	u see	▶ □
	ınstructions							F-1

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
	-			-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)							
	Facts and Circumstances Test							

Schedule A (Form 990 or 990-EZ) 2008

Software ID: Software Version:

EIN: 42-0680372

Name: UPPER IOWA UNIVERSITY

Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Aaa											
		(C) Position (check all that apply)							(E)	(F)	
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations	
WILLIAM R COOK , Director	2 00							0	0	0	
STEVE HARMS , Director	2 00							0	0	0	
SCOTT LEBIN , Director								0	0	0	
ROBERT FIRTH , Board Chair	2 00							0	0	0	
MIKE EISCHEID , Director	2 00							0	0	0	
KURT WOOD , Director	2 00							0	0	0	
JOHN R FALB , Director	2 00							0	0	0	
JOE MONACO , Alumnı Rep	2 00							0	0	0	
JIM DAY , Director	2 00							0	0	0	
JAMES F SCHAER , Director	2 00							0	0	0	
HOWARD K FISCHER , Director	2 00							0	0	0	
HARRY J MAUE , Director	2 00							0	0	0	
GILBERT CLOUD , Athletic Dir							Х	100,535	0	13,183	
GERALD L MCCAULEY , Director	2 00							0	0	0	
DR ALAN WALKER , President	83 00			Х	Х			211,225	0	37,721	
DOUGLAS MCREYNOLDS , Faculty/Dır Acad	50 00					Х		108,687	0	18,510	
DON AUNGST , VP Bus Serv CFO	70 00			Х				136,333	0	22,795	
DEWAYNE FRAZIER , VP Int'l	55 00							111,861	0	20,032	
DENNIS L MURDOCK , Board Treasurer	2 00							0	0	0	
DARREL LANG , Brd Vice Chair	2 00							0	0	0	
BRUCE I CAMPBELL , Director	2 00							0	0	0	
BETTY DAVIS FIRTH , Director	2 00							0	0	0	
BETTY ANDRES , Director	2 00							0	0	0	
BERNARD PATTISON , Director	2 00							0	0	0	
BARRY B SMITH , Director	2 00							0	0	0	

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ♣ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)). Complete Part ILB, Do not complete Part ILA

Na	ction 501(c)(4), (5), or (6) organ me of the organization PER IOWA UNIVERSITY	·		Employer idei	ntıfıca	tion numbe	er		
UPF	ZER IOWA UNIVERSITY			42-0680372	<u>.</u>				
Par		by all organizations exempt ee the instructions for Schedule		n 501(c) and section	527				
1	Provide a description of the oi	ganization's direct and indirect polit	ıcal campaıgn act	ivities in Part IV					
2	Political expenditures				\$				
3	Volunteer hours								
Par	t I-B To be completed I for Schedule C for d	by all organizations exempt letails.)	under section	n 501(c)(3). (See the	ınstrı	uctions			
1	Enter the amount of any excis	e tax incurred by the organization un	ider section 4955		\$				
2	Enter the amount of any excis	Enter the amount of any excise tax incurred by organization managers under section 4955							
3	If the organization incurred in	a section 4955 tax, did it file Form 4	1720 for this year	-7		☐ Yes	✓ No		
4a	Was a correction made?								
b	If "Yes," describe in Part IV								
Par		by all organizations exempt s for Schedule C for details.)	under section	n 501(c), except sec	tion	501(c) (3	3).		
1	Enter the amount directly exp	ended by the filing organization for se	ection 527 exemp	ot function activities	\$				
2	Enter the amount of the filing of 527 exempt funtion activities	organızatıon's ınternal funds contrıbu	ited to other orga	nizations for section	\$				
3	Total of direct and indirect ext 1120-POL, line 17b	empt function expenditures Add line	s 1 and 2 and ent	er here and on Form	\$				
4	Did the filing organization file	Form 1120-POL for this year?				☐ Yes	┌ No		
5	were made Enter the amount political contributions receive	nd Employer Identification Number (paid and indicate if the amount was performed and promptly and directly delivered action committee (PAC) If additionals.	oald from the filing d to a separate po	, organization's own interna olitical organization, such a	al fund asase	s or were	nents		
	(a) Name	(a) Name (b) Address (c) EIN (d) Amount paid from filing organization's internal funds. If non enter - 0 -							
		-	+						
		1		+	-				
					1				

d Grassroots non-taxable amount

f Grassroots lobbying expenditures

e Grassroots ceiling amount (150% of line d, column (e))

P	art II-A To be completed by (election under sec						768	
	Check If the filing organization	belongs to an affili	ated group					
<u>B</u>	Check If the filing organization Limits on Lo (The term "expenditure	bbying Expend	litures—		oly	(a) Filing Organization's Totals	(b) Affiliated Group Totals	
1a	Total lobbying expenditures to influe	nce public opinion	(grass roots lob	bying)				
ь	Total lobbying expenditures to influe	nce a legislative b	ody (direct lobby	yıng)				
c	Total lobbying expenditures (add line	es 1a and 1b)						
d	Other exempt purpose expenditures	Other exempt purpose expenditures						
e	Total exempt purpose expenditures							
f	Lobbying nontaxable amount Enters columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000		taxable amount					
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% o	of the excess over \$	500,000				
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000						
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of	f the excess over \$1	1,500,000				
	Over \$17,000,000	\$1,000,000						
	Grassroots nontaxable amount (ente	er 25% of line 1f)						
h	Subtract line 1g from line 1a Enter	0- ıflıne g ıs more	than line a					
i	Subtract line 1f from line 1c Enter-	0- ıflıne fıs more t	than line c					
j	If there is an amount other than zero section 4911 tax for this year?	on either line 1h c	or line 11, did the	organization file	Form 4720 rep	orting	┌ Yes ┌ No	
	(Some organizations tha columns below.		on 501(h) el	ection do not	: have to cor		he five	
	Lobb	ying Expendit	ures During	4-Year Avera	ging Period			
	Calendar year (or fisca beginning in)	l year	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total	
_2a	Lobbying non-taxable amount							
	Lobbying ceiling amount (150% of line 2a, column(e))							
	: Total lobbying expenditures							

Schedule C (Form 990 or 990-EZ) 2008

		· ~9	_
Part II-B	To be completed by	organizations exempt under section 501(c)(3) that have NOT filed Form	
	5768 (election unde	r section 501(h)). (See the instructions for Schedule C for details.)	

	5700 (clocken and 500 den 502(n))) (See the instructions for Schedule e 10		a)		(b)	
		Yes	No	-	Moun	t
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of					
а	Volunteers?		Νo			
b	Paid staff or management (include compensation in expenses reported on lines c through i)?		Νo	1		
c	Media advertisements?		Νo			
d	Mailings to members, legislators, or the public?		Νo			
е	Publications, or published or broadcast statements?		Νo			
f	Grants to other organizations for lobbying purposes?	Yes			6	0,040
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes				
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		Νo			
i	Other activities If "Yes," describe in Part IV		Νo			
j	Total lines 1c through		•		6	0,040
2a	In the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	I		
b	If "Yes" enter the amount of any tax incurred under section 4912		<u>. </u>	1		
	If "Yes" enter the amount of any tax incurred by organization managers under section 4912					
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No			
Par	t III-A To be completed by all organizations exempt under section 501(c)(4), se section 501(c)(6). (See the instructions for Schedule C for details.)	ection	501((5), or	
					Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?			1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?			2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?			3		
Par	To be completed by all organizations exempt under section 501(c)(4), se section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No question 3 is answered "Yes." (See the instructions for Schedule C for details.	" OR if				
1	Dues, assessments and similar amounts from members		1 \$			
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	·				

2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
а	Current Year	2a \$	
b	Carryover from last year	2b \$	
c	Total	2c \$	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 \$	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)

Ident if ier	Return Reference	Explanation

5 \$

Part IV Supplemental I	art IV Supplemental Information				
Ident if ier	Return Reference	Explanation			

Schedule C (Form 990 or 990EZ) 2008

OMB No 1545-0047

2008

Open to Public

SCHEDULE D (Form 990)

Department of the Treasury

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Supplemental Financial Statements

iterna	Revenue Service			Inspection
	me of the organization ER IOWA UNIVERSITY		Emplo	oyer identification number
UPP	EK TOMA OMINEKSILI		42-0	680372
Pa		Advised Funds or Other Similar F	unds o	r Accounts. Complete if t
	organization answered "Yes" to Form			L) Fd. and athen a community
1	Total number at end of year	(a) Donor advised funds	(1	b) Funds and other accounts
<u>.</u> 2	Aggregate Contributions to (during year)			
2 3	Aggregate Contributions to (during year) Aggregate Grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor ac		l or advis	
6	funds are the organization's property, subject to the Did the organization inform all grantees, donors, as used only for charitable purposes and not for the bumpermissible private benefit?	nd donor advisors in writing that grant funds enefit of the donor or donor advisor or other		┌ Yes ┌ N
Pa	t II Conservation Easements. Complet	e if the organization answered "Yes" t	<u>o Form</u>	990, Part IV, line 7.
1	Purpose(s) of conservation easements held by the Preservation of land for public use (e.g., recre Protection of natural habitat Preservation of open space	<u> </u>		cally importantly land area
2	Complete lines 2a-2d if the organization held a quon the last day of the tax year	alified conservation contribution in the form	of a cor	nservation easement
				Held at the End of the Y
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easeme	nts		2b
c	Number of conservation easements on a certified	historic structure included in (a)		2c
d	Number of conservation easements included in (c) acquired after 8/17/06		2d
3	Number of conservation easements modified, transthe taxable year	sferred, released, extinguished, or terminate	d by the	e organization during
ı	Number of states where property subject to conse	rvation easement is located ►		
5	Does the organization have a written policy regard enforcement of the conservation easements it hold	- · · · · · · · · · · · · · · · · · · ·	ations, a	and Yes N
5	Staff or volunteer hours devoted to monitoring, ins	pecting and enforcing easements during the	year ►	
7	A mount of expenses incurred in monitoring, inspec	ting, and enforcing easements during the ye	ear ► \$	
3	Does each conservation easement reported on line $170(h)(4)(B)(I)$ and $170(h)(4)(B)(II)$?	e 2(d) above satisfy the requirements of sec	tion	ΓYes ΓN
•	In Part XIV, describe how the organization reports balance sheet, and include, if applicable, the text of the organization's accounting for conservation eas	of the footnote to the organization's financial ements	l statem	nents that describes
ar	Complete if the organization answered		or Oth	er Similar Assets.
1a	If the organization elected, as permitted under SFA art, historical treasures, or other similar assets he provide, in Part XIV, the text of the footnote to its	eld for public exhibition, education or researc	ch in furt	
b	If the organization elected, as permitted under SFA historical treasures, or other similar assets held for provide the following amounts relating to these ite	or public exhibition, education, or research i		· · · · · · · · · · · · · · · · · · ·
	(i) Revenues included in Form 990. Part VIII. line	1		▶ \$

following amounts required to be reported under SFAS 116 relating to these items

(ii) Assets included in Form 990, Part X

Assets included in Form 990, Part X

Revenues included in Form 990, Part VIII, line 1

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the

► \$

<u>'ar</u>	Organizations Maintaining Collections of	Art, His	tori	<u>cal Treasu</u> i	res, or Othe	<u>er Similai</u>	· Asse	ts (co	ntınued)
3	Using the organization's accession and other records, check items (check all that apply)	k any of th	e foll	owing that are	a significant	use of its co	llection	า	
а	Public exhibition	d	\vdash	Loan or exch	ange program:	s			
b	Scholarly research	e	Γ	Other					
c	Preservation for future generations								
4	Provide a description of the organization's collections and e Part XIV	xplaın hov	v the	further the o	rganızatıon's e	xempt purp	ose in		
5	During the year, did the organization solicit or receive donat assets to be sold to raise funds rather than to be maintained					mılar	Г	Yes	┌ No
Pai	rt IV Trust, Escrow and Custodial Arrangemen				nization answ	vered "Yes	" to Fo	orm 99	90,
	Part IV, line 9, or reported an amount on Forn								
1a	Is the organization an agent, trustee, custodian or other inte included on Form 990, Part X?	ermediary	for c	ontributions o	r other assets	not	Γ	Yes	Г No
b	If "Yes," explain why in Part XIV and complete the following	table							
							A mou	ınt	
с	Beginning balance				1c				
d	Additions during the year				1d				
е	Distributions during the year				1e				
f	Ending balance				1f				
2a	Did the organization include an amount on Form 990, Part X	, line 21?					Γ	Yes	┌ No
	If "Yes," explain the arrangement in Part XIV								
Pa	rt V Endowment Funds. Complete if the organiza							_	
	Beginning of year balance) Prior	Year (c)Two	Years Back (d	Three Years	Back (e)Four Ye	ears Back
la •	205								
b		5,230							
с	Investment earnings or losses1,112	<u> </u>							
d		0,837							
е	Other expenditures for facilities and programs	,936							
f	Administrative expenses								
g	End of year balance 6,265	5,537							
2	Provide the estimated percentage of the year end balance h	eld as							
а	Board designated or quasi-endowment > 28 810 %								
_	Table 200								
Ь	reillialient endowment.								
c la	Term endowment F Are there endowment funds not in the possession of the organization.	anization f	that s	ro hold and a	impostance for	rtho			
Ja	organization by	amzation	inat c	re nela ana ac	illillistered for	i tile		Yes	No
	(i) unrelated organizations						3a(i)	Yes	
	(ii) related organizations						3a(ii)	Yes	
b	If "Yes" to 3a(II), are the related organizations listed as req						3b		No
1	Describe in Part XIV the intended uses of the organization's								
Pai	rt VI Investments—Land, Buildings, and Equip	ment. S	<u>ee F</u>	orm 990, Pa	rt X, line 10.	1			
	Description of investment			Cost or other s (investment)	(b) Cost or other basis (other)	(c) Deprecia	ation	(d) Boo	k value
la	Land			1,653,446					1,653,446
b	Buildings			39,227,865		22,20	1,754	17	7,026,111
c	Leasehold improvements			4,583,350		2	4,000	-	1,559,350
d	Equipment			7,701,788		5,74	7,061		1,954,727
e	Other								

25,193,634

Part VII Investments—Other Securities. See	Form 990, Part X, line 1	2.	
(a) Description of security or cateory (including name of security)	(b) Book value		d of valuation year market value
Financial derivatives and other financial products			
Closely-held equity interests			_
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)			
Part VIII Investments—Program Related. Se	e Form 990, Part X, line	13.	
(a) Description of investment type	(b) Book value		d of valuation
		Cost or ena-or-	year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) Part IX Other Assets. See Form 990, Part X, III	no 15		
Part IX Other Assets. See Form 990, Part X, III (a) Descrip			(b) Book value
			. ,
Total. (Column (b) should equal Form 990, Part X, col.(B) line 3	15.)		
Part X Other Liabilities. See Form 990, Part X			
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
Federal Student Loan Funds	352,815		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25) ▶	352,815		

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	54,946,599
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	53,488,560
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,458,039
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,458,039
Par	t XIII Reconciliation of Revenue per Audited Financial Statements With Revenue p	er Re	turn
1	Total revenue, gains, and other support per audited financial statements	1	38,444,267
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
C	Recoveries of prior year grants		
d	Other (Describe in Part XIV) 2d		
e	Add lines 2a through 2d	2e	-1,759,187
3	Subtract line 2e from line 1	3	40,203,454
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a 26,804		
b	Other (Describe in Part XIV)		
C	Add lines 4a and 4b	4c	14,743,145
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	54,946,599
	Reconciliation of Expenses per Audited Financial Statements With Expenses	I . I	
1	Total expenses and losses per audited financial statements	1	38,745,415
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities		
b	Prior year adjustments		
c d	Other (Describe in Part XIV)		
	Add lines 2a through 2d	2e	
е 3	Subtract line 2e from line 1	3	38,745,415
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		30,7 + 3, + 1 3
+ a	Investment expenses not included on Form 990, Part VIII, line 7b 4a 26,804		
a b	Other (Describe in Part XIV)		
c	Add lines 4a and 4b	4c	14,743,145
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	53,488,560
	t XIV Supplemental Information		33,700,300

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanation
Part XIII, Line 4b	Part XIII, Line 4b Other revenue amounts included on 990 but not included in F/S	Tuition Discount \$14716341
Part XII, Line 4b	Part XII, Line 4b Other revenue amounts included on 990 but not included in F/S	Tuition Discount \$14716341
Part XI, Line 8	Part XI, Line 8 Other Changes in Net Assets or Fund Balances	Investment Market Value Decrease \$ -0
Part V , Line 4	Part V, Line 4 Intended uses of the endowment fund	UIU spends the actual yield on our unrestricted endowment funds for operations and for the restricted purpose for all restricted endowment funds. The restricted endowment funds are primarily restricted for student scholarships, but also include small funds for equipment, professorships, library books, athletics, and economic development.

OMB No 1545-0047

B No 1545-002

2008

Attach to Form 990 or Form 990-EZ. To be

Department of the Treasury Internal Revenue Service

UPPER IOWA UNIVERSITY

Name of the organization

SCHEDULE E

(Form 990 or 990-EZ)

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Schools

Inspection
Employer identification number

42-0680372

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe If "No," please explain		v	
	Per Revenue Procedure 75-50, Section 4 03-2(b), the University satisfies the publicity by complying with Section 4 02 of Revenue Procedure 75-50	3	Yes	
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
5	Does the organization discriminate by race in any way with respect to	1		
	Students' rights or privileges?	5a		Νο
b	Admissions policies?	5b		Νo
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		Νο
е	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	5h		No
_			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
	Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?	6a 6b	Yes	Νο
U	If you answered "Yes" to either 6a or b, please explain using an attached statement	30		INU
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05			
	of Rev Proc 75-50, 1975-2 CB 587, covering racial nondiscrimination? If "No," attach an explanation	7	Yes	

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493137055070

2008

OMB No 1545-0047

(Form 990)

Department of the Treasury

SCHEDULE F

▶ Attach to Form 990. Complete if the organization answered "Yes" to

Form 990, Part IV, line 14b.

Statement of Activities Outside the United States

Open to Public **Inspection**

Internal Revenue Service Employer identification number Name of the organization UPPER IOWA UNIVERSITY 42-0680372 General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b. For grantmakers. 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 criteria used to award For grant makers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed) (d) Activities conducted in (e) If activity listed in (d) (b) Number of (c) Number of region (by type) (ie, is a program service, (f) Total expenditures in fundraising, program services, (a) Region offices in the employees or describe specific type of region grants to recipients located in agents in region region service(s) in region the region) East Asia & the Pacific 3 40 Program services scheduled 1,451,011

Totals

1,451,011

L	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other
		_							
		_							
		_							
		_							
		_							
		_							
		_							
		_							
		_							
		_							
		_							
2	Enter total nu		ations that are re	cognized as charities	s by the foreign cou	ntry or for which the	e grantee or counse	7	

	F-1 (Form 990) if a			tea States. Complete	if the organization a	inswered "Yes" to Form	990, Part IV, line 16.
(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) A mount of cash grant	(e) Manner of cash disbursement	(f) A mount of non- cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
		+					
		1					
		+					
			•				

Schedule F (Form 990) 2008

Complete this part t	o provide the information required	ın Part I, line 2, and any other additional information.
Identifier	ReturnReference	Explanation

Software ID: 08000091

Software Version: 2008v2.7

EIN: 42-0680372

Name: UPPER IOWA UNIVERSITY

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of non- cash assistance	(h) Description of non-cash assistance	(ı) Method of valuatıon (book, FMV, appraısal, other)
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DLN: 93493137055070

2008

OMB No 1545-0047

Department of the Treasury

Schedule I

(Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S. Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Open to Public

Name of the organization						Employer identif	ication number
JPPER IOWA UNIVERSITY						42-0680372	
Part I General Inform	mation on Gra	nts and Assistance	e			•	
 Does the organization mathe selection criteria use Describe in Part IV the organization 	d to award the gra	nts or assistance?					▽ Yes ┌
Form 990, Part : Part IV and Sch	IV, line 21 for a edule I-1 if add	ny recipient that reco itional space is	eived more than \$5,0	000. Check this box	tes. Complete if the confined one recipient rec	ceived more than \$5,0	
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
						_	
2 Enter total number of sec					_		
organizations 3 Enter total number of oth							•

Part III	Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
	Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c) A mount of cash grant	(d) A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
ee Additional Data Table					

Part TV	Supplemental Information, Com	plete this part to r	provide the information red	uured in Part I line 2 la	and any other additional information.
	Supplemental Information Con	piece and pare to p	or ac are initial made in req	jan ca ni i ai c i, mic z, c	and any outer additional information.

Ident if ier	Return Reference	Explanation

Software ID: 08000091

Software Version: 2008v2.7

EIN: 42-0680372

Name: UPPER IOWA UNIVERSITY

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b) Number of recipients	(c)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
UIU WORK STUDY	156	30,692			
UIU ASSISTANTSHIPS	77	17,239			
TUISSION REMISSION	88	399,468			
TEACHER QUALITY GRANTS	30	13,262			
SEOG GRANTS	211	362,048			
SCHOLARSHIPS	1403	7,055,553			
PELL GRANTS	2089	5,128,841			
NATIONAL SCIENCE & MATH GRANTS	1	4,000			
IOWA WORK STUDY	55	21,774			
IOWA TUITION GRANTS	829	1,988,221			
CWS WAGES	265	254,068			
CWS - UIU SHAER	265	84,629			
COMMUNITY ASSISTANCE	17	85,923			
ACADEMIC GRANTS	35	26,106			
			·	•	'

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DLN: 93493137055070

OMB No 1545-0047

Schedule J (Form 990)

Compensation Information

Open to Public Inspection

2008

Department of the Treasury

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations

Internal Revenue Service that answered "Yes" to Form 990, Part IV, line 23.

Name of the organization

UPPER IOWA UNIVERSITY

Employer identification number

42-0680372

Pa	rt I Questions Regarding Compensatio	n		· ·		
					Yes	Νo
1a	Check the appropriate box(es) if the organization pro 990, Part VII, Section A, line 1a Complete Part II		,			
	First class or charter travel	굣	Housing allowance or residence for personal use			
	▼ Travel for companions	Γ	Payments for business use of personal residence			
	Tax idemnification and gross-up payments	굣	Health or social club dues or initiation fees			
	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a w provision of all the expenses described above? If "N			1b	Yes	
2	Did the organization require substantiation prior to	reımburs	sing or allowing expenses incurred by all			
	officers, directors, trustees, and the CEO/Executive	e Directo	or, regarding the items checked in line 1a?	2	Yes	<u> </u>
3	Indicate which, if any, of the following the organizationg anization's CEO/Executive Director Check all t		у			
	Compensation committee	<u> </u>				
	Independent compensation consultant	고	Compensation survey or study			
	Form 990 of other organizations	<u> -</u>	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990,	Part VI	I, Section A, line 1a			
а	Receive a severance payment or change of control	payment	t?	4a		Νo
b	Participate in, or receive payment from, a suppleme	ntal non	nqualified retirement plan?	4b		Νo
c	Participate in, or receive payment from, an equity-b	ased co	mpensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and pi	ovide th	ne applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must co	mplete	lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, compensation contingent on the revenues of	line 1a	, did the organization pay or accrue any			
а	The organization?			5a		Νo
b	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A, compensation contingent on the net earnings of	line 1a	, did the organization pay or accrue any			
а	The organization?			6a		Νo
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in form 990, Part VII, Section A, payments not described in lines 5 and 6? If "Yes,"			7		No
8	Were any amounts reported in Form 990, Part VII, subject to the initial contract exception described in Part III		•	8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(1)-(111) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
GILBERT CLOUD	(ı) (ıı)	100,535				13,183	113,718	74,252
DR ALAN WALKER	(ı) (ıı)	211,225				37,721	248,946	103,200
DON AUNGST	(ı) (ıı)	136,333				22,795	159,128	70,000
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

l					
Ident if ier	Ret urn Ref erence	Explanation			
Line 1a	Part I, Line 1a Relevant information in regards to selections on 1a	maintain effective relationships with alumni, friends of the University, members of the community, and others, the University shall pay for all reasonable			
	<u> </u>				
	<u> </u>				
	<u> </u>				
	<u> </u>				
I <u> </u>					
l					
 					

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DLN: 93493137055070

OMB No 1545-0047

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Schedule L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or Form 990-EZ. ► To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Transactions with Interested Persons

Name of the organization	Employer identification number
UPPER IOWA UNIVERSITY	
	42-0680372

					4:	2-068	037	2			
Part I	Excess Benefit Transac To be completed by organization								, Part	V , lıne	40b
	(a) Name of disqualifie									Corr	
1	(a) Name of disquantie	d person	(b) Des	scriptio	n of transa	action				Yes	No
sed	ter the amount of tax imposed on ction 4958					ear ur		\$			
	ter the amount of tax, if any, on li						P	\$			
Part I	Loans to and/or From										
	To be completed by organiza	itions that answered "` T	Yes" on Form 990, Part T	t IV , lın T	e 26, or F	orm 9	90-E	1		: 38a T	
		(b) Loan to or				(e)	In	(f Appr	•	(a)W	rıtten
(a) N	Name of interested person and	from the organization?	(5)5g p		(d)Balance due		1 , , , , , , , , , , , , , , , , , , ,		ard or agreem		
	purpose	organization.	amount					comm	ıttee?		
		To From		-		Yes	No	Yes	No	Yes	No
				+							
				+							
 Total			> s								
Part II	Grants or Assistance E	Senefitting Intere				1					
	To be completed by orga			990, P	art IV, lır	ne 27	ı				
	(a) Name of interested person	(b)Relationshi	p between interested po	erson	(c)∧ m	ount c	fara	nt or ty	ne of a	ccicta	nce
	ay Nume of interested person	and	the organization		(0)//////	ount c	n gra		pe or e	331314	
Part I	V Business Transactions	Involvina Intere	sted Persons								
	To be completed by orga			990, P	art IV, lır	ne 28	a, 28	b, or	28c.		
		(b) Relationshi	р						(e) Sha	rıng of

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) A mount of transaction	(d) Description of transaction	organı reve	aring of zation's nues?
	Organization			Yes	No
Bernard Pattison	Brd Trustee	102,500	scheduled		No

OMB No 1545-0047

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

UPPER IOWA UNIVERSITY

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for

responses to specific questions for the Form 990 or to provide any additional information.

Open to Public Inspection

Name of the organization

Employer identification number

42-0680372

ldentifier	Return Reference	Explanation	
	Schedule R, Part IV, Column (A) - ID#	Business registration number #36621494-000-03-09-2	

Identifier	Return Reference	Explanation
	Schedule L, Part IV, section (d)	Building lease with Maple Crest Buildings, Inc , of which Bernard Pattison is a principal owner

Identifier	Return Reference	Explanation
	Schedule F, Part I, Line 3, secion (e)	Operating higher education courses for the purpose of delivering Bachelor degree programs

Identifier	Return Reference	Explanation
	Schedule E, Line 6a - Explanation of Aid	Financial aid was received from the government in the form of PELL Grants, Supplemental Educational Opportunity Grants (SEOG), College Work-Study (CWS) Programs, and other small government grants

ldentifier	Return Reference	Explanation
	line 15a and 15h	The Executive Committee of the Board of Trustees reviews comparative compensation data for the President and determines what adjustments will be made to the President's contract and compensation based on that data and performance. The President negotiates contracts and sets compensation for other key employees

ldentifier	Return Reference	Explanation
VI I INE 19 I	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	UIU's web site has an "about UIU" link that provides the public with information regarding our mission, vision, strategic plan, and other news and informational items. UIU does not post our governing documents, conflict of interest policy, or financial statements on our public web site.

Identifier Return Reference		Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	The Governance Committee, Assistant Secretary, and Assistant Treasurer of the Board of Trustees gathers and reviews the annual disclosure forms and deals with the information appropriately as necessary

ldentifier	Return Reference	Explanation
	Form 990, Part VI, Line 10 Form 990 Review Process	The Controller has assisted in the preparation of the Form 990 and supporting schedules and has reviewed the final draft. The CFO has reviewed the 990 and supporting schedules. The Board of Trustees' Audit Committee has reviewed the 990 and supporting schedules prior to submission.

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

DLN: 93493137055070

OMB No 1545-0047

2008

Open to Public Inspection

Schedule R (Form 990) 2008

Related Organizations and Unrelated Partnerships

Department of the Treasury Internal Revenue Service

(Form 990)

SCHEDULE R

Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. ► See separate instructions.

Name of the organization **Employer identification number** UPPER IOWA UNIVERSITY 42-0680372 Part I Identification of Disregarded Entities (D) (B) (C) Name, address, and EIN of disregarded entity Legal domicile (state Total income End-of-year assets Direct controlling Primary activity or foreign country) entity Part II Identification of Related Tax-Exempt Organizations (B) Name, address, and EIN of related organization Legal domicile (state Exempt Code section Public charity status Direct controlling Primary activity or foreign country) (if section 501(c)(3)) entity

Cat No 50135Y

Part III Identification of		•			1	T		T			1 /-	
(A) Name, address, and EIN of related organization	(B) Primary ac	tivity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets		prtionate tions?	(I) Code V—UBI amount on Box 20 of K-1	Gener mana partr	ral or aging ner?
								Yes	No		Yes	No
Part IV Identification of	Related Org	anizations	Taxable a	as a Corporation	ı or Trust							
(A) Name, address, and EIN of related organization		(B) Primary activ	rity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total incoi	me	Sha end-c	are of Perce	H) entage ership	
Upper Iowa University HK 3/F Max Share Bldg 373 Kings Road North Point HK		Education		нк	N/A	C Corp Lmt Liab		100		100 100 0	000 %	
						_						

Part V	Transactions with Related Organizations
--------	---

Pel	τν	Transactions with Related Organizations						
	Note.	Complete line 1 if any entity is listed in Parts II, III or IV			Yes	No		
1 Du	rıng th	e tax year, did the orgranization engage in any of the following transaction	ns with one or more related organizations listed in Parts II-	·IV?				
а	Recei	pt of (i) ınterest (ii) annuıtıes (iii) royaltıes (iv) rent from a controlled entı	ıty	Ī	1a	No		
b	Gıft, g	rant, or capital contribution to other organization(s)		1	1b	No		
c	Gıft, g	rant, or capital contribution from other organization(s)		1	1c	No		
d	Loans	or loan guarantees to or for other organization(s)		1	1d	No		
e	Loans	or loan guarantees by other organization(s)		[1	1e	No		
f	Sale o	fassets to other organization(s)		1	1f	No		
g	Purch	ase of assets from other organization(s)		ا	1g	No		
h	Excha	inge of assets		1	1h	No		
i 1	Lease	of facilities, equipment, or other assets to other organization(s)		<u>[</u>	1i	No		
j	Lease	of facilities, equipment, or other assets from other organization(s)		<u> </u>	1j	No		
k	Perfor	mance of services or membership or fundraising solicitations for other org	ganization(s)	_1	1k	No		
1 1	I Performance of services or membership or fundraising solicitations by other organization(s)							
m	m Sharing of facilities, equipment, mailing lists, or other assets							
n	Sharır	ng of paɪd employees		_1	1n	No		
o	Reımb	oursement paid to other organization for expenses		1	10	No		
р	Reımb	oursement paid by other organization for expenses		_1	1p	No		
q	Other	transfer of cash or property to other organization(s)		_1	1q	No		
r	O ther	transfer of cash or property from other organization(s)		Ŀ	1r	No		
2	Ifthe	answer to any of the above is "Yes," see the instructions for information or	n who must complete this line, including covered relations	hips and transaction thresholds				
		(A)	(B) Transaction	(C)				
		Name of other organization(s)	type(a-r)	Amount Involved				
(1)								
(2)								
<u> </u>								
(3)								
(4)								
(+)								
(5)								
(6)								

Part VI Unrelated Organizations Taxable as a Partnership

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

									_					
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Dispropitionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No				
			•	•		•		Cabadul	. D / Farms	9907 2008				