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Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047
	<b>The organization may have to use a copy of this return to satisfy state reporting requirements</b>	<b>2008</b>
		<b>Open to Public Inspection</b>

<b>A For the 2008 calendar year, or tax year beginning 09-01-2008 and ending 08-31-2009</b>					
<b>B</b> Check if applicable <input type="checkbox"/> Address change  <input type="checkbox"/> Name change  <input type="checkbox"/> Initial return  <input type="checkbox"/> Termination  <input type="checkbox"/> Amended return  <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C</b> Name of organization IOWA STATE EDUCATION ASSOCIATION		<b>D</b> Employer identification number  42-0335775	
		Doing Business As		<b>E Telephone number</b>  (515) 471-8000	
		Number and street (or P O box if mail is not delivered to street address) Room/suite 777 3RD STREET		<b>G Gross receipts</b> \$ 14,425,643	
		City or town, state or country, and ZIP + 4 DES MOINES, IA 50309			
			<b>F</b> Name and address of Principal Officer CHRIS BERN 777 3RD STREET DES MOINES, IA 50309		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 5 ) <input type="checkbox"/> (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list See instructions )	
<b>J Web site:</b>  www.isea.org				<b>H(c)</b> Group Exemption Number 	
<b>K</b> Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other 				<b>L</b> Year of Formation 1854	<b>M</b> State of legal domicile IA








Part I

Summary

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities  To promote public education and the welfare of students, school employees and citizens of the state of Iowa, to encourage unity of thought and actions and to further the educational interest of Iowa		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	29
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	27
	<b>5</b>	Total number of employees (Part V, line 2a) . . . . .	<b>5</b>	99
	<b>6</b>	Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	313
	<b>7a</b>	Total gross unrelated business revenue from Part VIII, line 12, column (C) . . .	<b>7a</b>	15,790
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34 . . .	<b>7b</b>	-1,623	
Revenue	<b>8</b>	Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g) . . . . .	1,875,469	1,376,678
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	11,587,697	12,709,860
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	179,277	122,131
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	869,511	108,377
			14,511,954	14,317,046
Expenses	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	30,780	88,330
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,031,004	9,435,891
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		0
	<b>b</b>	(Total fundraising expenses, Part IX, column (D), line 25 <sup>0</sup> )		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,878,015	6,812,640
	<b>18</b>	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	10,939,799	16,336,861
	<b>19</b>	Revenue less expenses Subtract line 18 from line 12	3,572,155	-2,019,815
Net Assets or Fund Balances			Beginning of Year	End of Year
	<b>20</b>	Total assets (Part X, line 16)	12,331,418	13,040,233
	<b>21</b>	Total liabilities (Part X, line 26)	23,269,628	25,998,258
	<b>22</b>	Net assets or fund balances Subtract line 21 from line 20	-10,938,210	-12,958,025

Part II

Signature Block

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge				
		*****	2010-07-13		
	Signature of officer		Date		
<b>Paid Preparer's Use Only</b>		CHRIS BERN PRESIDENT			
	Type or print name and title				
	Preparer's signature 	DAVID W HURST	Date 2010-07-13	Check if self-employed 	Preparer's PTIN (See Gen Inst )
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed), address, and ZIP + 4 	McGOWEN HURST CLARK & SMITH PC			EIN 
	1601 WEST LAKES PARKWAY SUITE 300				
		WEST DES MOINES, IA 50266			Phone no  (515) 288-3279

May the IRS discuss this return with the preparer shown above? (See instructions) . . . . . ☒ Yes ☐ No

**1** Briefly describe the organization's mission

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code)	(Expenses \$)	including grants of \$	(Revenue \$)
		Provide program support to members and affiliates- funds the Uniserv program and provides support for bargaining and administration of master contracts. Also includes membership promotion, organizing activities, leadership training and special workshops.		

4b	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
	Promote the development of education and its profession-	includes lobbying the State legislature and administrative agencies, collecting and disseminating information on education and candidates for public office, and fostering coalition activities among the state's leading education groups	Also includes professional development, the ISEA Student Program, our efforts to collaborate with college and universities to improve teacher education programs, various publications, a media campaign, local and state-wide public relations activities and research support		











<b>4c</b>	(Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )
	Advocate the interest of member and affiliates- provides research and legal support to protect member's contractual, statutory and constitutional rights

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_ ) (Revenue \$ \_\_\_\_\_ )

**4e** Total program service expenses \$ *Must equal Part IX, Line 25, column (B).*

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1	No
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	No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	4	
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	No
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	No
14a	Did the organization maintain an office, employees, or agents outside of the U S ? . . . . .	14a	No
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	No
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	No
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	No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .	17	No
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	No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .	20	No
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	Yes
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	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	
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	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	
25a	Section 501(c)(3) 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	
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	
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 IV**    **Checklist of Required Schedules** *(Continued)*

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
<b>a</b>	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)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b>	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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	No
<b>32</b>	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> . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	<b>34</b>	No
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35</b>	No
<b>36</b>	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	
<b>37</b>	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? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	<b>37</b>	No

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .	1a56		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .	2a99		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . . <b>Note:</b> <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ? . . . . .	5c		
6a	Did the organization solicit any contributions that were not tax deductible? . . . . .	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b		
7	Organizations that may receive deductible contributions under section 170(c).	7a		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more? . . . . .			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . .	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .	7h		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966? . . . . .	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b		
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders . . . . .	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . . .	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI

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

Section A. Governing Body and Management

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.

		Yes	No
1a	Enter the number of voting members of the governing body . . . . .	29	
1b	Enter the number of voting members that are independent . . . . .	27	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	No
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? . . . . .	3	No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .	4	No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .	5	No
6	Does the organization have members or stockholders? . . . . .	6	Yes
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	7a	Yes
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following . . . . .		
8a	the governing body? . . . . .	8a	Yes
8b	each committee with authority to act on behalf of the governing body? . . . . .	8b	Yes
9a	Does the organization have local chapters, branches, or affiliates? . . . . .	9a	No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .	10	No
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	11	No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 . . . . .	12a	Yes
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
12c	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
13	Does the organization have a written whistleblower policy? . . . . .	13	Yes
14	Does the organization have a written document retention and destruction policy? . . . . .	14	Yes
15	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 . . . . .		
15a	The organization's CEO, Executive Director, or top management official? . . . . .	15a	Yes
15b	Other officers or key employees of the organization? . . . . . Describe the process in Schedule O	15b	Yes
16a	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
16b	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	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed _____
18	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. <input type="checkbox"/> own website <input type="checkbox"/> another's website <input checked="" type="checkbox"/> upon request
19	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. ASSOCIATE DIRECTOR-ADMINISTRATION 777 3RD STREET DES MOINES,IA 50309 (515) 471-8000

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

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

Form 990 (2008)





Part VIII

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	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . 1a						
	b	Membership dues . . . . . 1b						
	c	Fundraising events . . . . . 1c						
	d	Related organizations . . . 1d		1,331,701				
	e	Government grants (contributions) 1e						
	f	All other contributions, gifts, grants, and similar amounts not included above 1f		44,977				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total (Add lines 1a-1f) . . . . .		1,376,678				
	Program Service Revenue	2a	MEMBERSHIP DUES AND AS	Business Code 561,499	12,608,093	12,608,093		
b		MEMBER BENEFITS	561,499	101,767	101,767			
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f . . . . .						
		\$ 12,709,860						
Other Revenue	3	Investment income (including dividends, interest other similar amounts) . . . . .		108,879			108,879	
	4	Income from investment of tax-exempt bond proceeds . . . . .						
	5	Royalties . . . . .		47,672			47,672	
	6a	Gross Rents	(i) Real	(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . .						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other	13,252	13,252		
				121,849				
				108,597				
				13,252				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) . . . . .						
	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 . . . . . a						
	b	Less direct expenses . . . . . b						
	c	Net income or (loss) from fundraising events . . . . .						
	9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a						
	b	Less direct expenses . . . . . b						
c	Net income or (loss) from gaming activities . . . . .							
10a	Gross sales of inventory, less returns and allowances . . . . . a							
b	Less cost of goods sold . . . . . b							
c	Net income or (loss) from sales of inventory . . . . .							
	Miscellaneous Revenue	Business Code						
11a	Miscellaneous Income	900,099	44,915	44,915				
b	Advertising	541,800	15,790		15,790			
c								
d	All other revenue							
e	Total. Add lines 11a-11d . . . . .							
	\$ 60,705							
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .			14,317,046	12,768,027	15,790	156,551	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).					
Do 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	5,575			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	82,755			
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	466,243			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages	4,676,197			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	2,744,227			
9	Other employee benefits . . . . .	1,142,041			
10	Payroll taxes . . . . .	407,183			
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .	371,278			
c	Accounting . . . . .	20,150			
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other . . . . .	41,189			
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	133,368			
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	389,735			
17	Travel . . . . .	586,094			
18	Payments of travel or entertainment expenses for any Federal, state or local public officials . . . . .				
19	Conferences, conventions and meetings . . . . .	223,210			
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	198,713			
23	Insurance . . . . .	37,738			
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 )				
a	PENSION COSTS-CHANGE IN	3,396,460			
b	UNIT PROGRAM EXPENSE	473,042			
c	EMPLOYEE ADMINISTRATION	276,693			
d	PRINTING AND PUBLICATIO	188,106			
e	TELEPHONE	143,739			
f	All other expenses	333,125			
25	Total functional expenses. Add lines 1 through 24f	16,336,861			
26	Joint Costs. Check <input type="checkbox"/> 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				

Part X

Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .	7,960	17,960
	2	Savings and temporary cash investments . . . . .	6,725,636	27,664,155
	3	Pledges and grants receivable, net . . . . .		3
	4	Accounts receivable, net . . . . .	574,365	4581,274
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i> . . . . .		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i> . . . . .		6
	7	Notes and loans receivable, net . . . . .		7
	8	Inventories for sale or use . . . . .	58,451	849,110
	9	Prepaid expenses and deferred charges . . . . .	221,385	9221,443
	10a	Land, buildings, and equipment cost basis	10a6,494,468	
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i> . . . . .	10b2,519,602	10c3,974,866
	11	Investments—publicly traded securities . . . . .		11
	12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i> . . . . .	679,629	12526,425
	13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i> . . . . .		13
	14	Intangible assets . . . . .		14
	15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i> . . . . .	15,500	1515,000
16	Total assets. Add lines 1 through 15 (must equal line 34)	12,331,418	1613,040,233	
Liabilities	17	Accounts payable and accrued expenses . . . . .	1,760,552	171,793,031
	18	Grants payable . . . . .		18
	19	Deferred revenue . . . . .		19
	20	Tax-exempt bond liabilities . . . . .		20
	21	Escrow account liability <i>Complete Part IV of Schedule D</i> . . . . .		21
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i> . . . . .		22
	23	Secured mortgages and notes payable to unrelated third parties . . . . .		23
	24	Unsecured notes and loans payable . . . . .		24
	25	Other liabilities <i>Complete Part X of Schedule D</i> . . . . .	21,509,076	2524,205,227
	26	Total liabilities. Add lines 17 through 25 . . . . .	23,269,628	2625,998,258
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets . . . . .	-11,845,573	27-13,883,081
	28	Temporarily restricted net assets . . . . .	907,363	28925,056
	29	Permanently restricted net assets . . . . .		29
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds . . . . .		30
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .		31
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .		32
	33	Total net assets or fund balances . . . . .	-10,938,210	33-12,958,025
	34	Total liabilities and net assets/fund balances . . . . .	12,331,418	3413,040,233

Part XI

Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .	2a	No
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	No
b	If "Yes," did the organization undergo the required audit or audits? . . . . .	3b	

SCHEDULE D

(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ **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.**

OMB No 1545-0047

2008

Open to Public Inspection

**Name of the organization**  
IOWA STATE EDUCATION ASSOCIATION

**Employer identification number**  
  
42-0335775

**Part I**

**Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate Contributions to (during year)	
3	Aggregate Grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

**Part II**

**Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1	Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure)<input type="checkbox"/> Preservation of an historically importantly land area</div> <div><input type="checkbox"/> Protection of natural habitat<input type="checkbox"/> Preservation of certified historic structure</div> <div><input type="checkbox"/> Preservation of open space</div>											
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year											
		<table><tr><th></th><th>Held at the End of the Year</th></tr><tr><td>a</td><td>Total number of conservation easements</td></tr><tr><td>b</td><td>Total acreage restricted by conservation easements</td></tr><tr><td>c</td><td>Number of conservation easements on a certified historic structure included in (a)</td></tr><tr><td>d</td><td>Number of conservation easements included in (c) acquired after 8/17/06</td></tr></table>		Held at the End of the Year	a	Total number of conservation easements	b	Total acreage restricted by conservation easements	c	Number of conservation easements on a certified historic structure included in (a)	d	Number of conservation easements included in (c) acquired after 8/17/06
	Held at the End of the Year											
a	Total number of conservation easements											
b	Total acreage restricted by conservation easements											
c	Number of conservation easements on a certified historic structure included in (a)											
d	Number of conservation easements included in (c) acquired after 8/17/06											
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶											
4	Number of states where property subject to conservation easement is located ▶											
5	Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>											
6	Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶											
7	Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$											
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>											
9	In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements											

**Part III**

**Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a	If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items	
b	If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
	(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
	(ii) Assets included in Form 990, Part X	▶ \$
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a	Revenues included in Form 990, Part VIII, line 1	▶ \$
b	Assets included in Form 990, Part X	▶ \$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain why in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance . . . . .				
b	Contributions . . . . .				
c	Investment earnings or losses . . . . .				
d	Grants or scholarships . . . . .				
e	Other expenditures for facilities and programs . . . . .				
f	Administrative expenses . . . . .				
g	End of year balance . . . . .				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations . . . . .

3a(i)

Yes

No

(ii)

related organizations . . . . .

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land . . . . .		450,000		450,000
b Buildings . . . . .		3,865,726	1,014,146	2,851,580
c Leasehold improvements . . . . .		8,000	8,000	0
d Equipment . . . . .		2,170,742	1,497,456	673,286
e Other . . . . .				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				3,974,866

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12 ) ▶		

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13 ) ▶		

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.)	

(a) Description of Liability	(b) Amount
Federal Income Taxes	
DEFERRED INCOME	436,253
ACCUMULATED POST RETIREMENT BENEFIT OBLIGATION	13,345,860
ACCRUED PENSION LIABILITY	9,650,514
457 RETIREMENT PLAN OBLIGATION	501,397
NEA PROJECT FUNDS	271,203
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25 )	24,205,227

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,317,046
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	16,336,861
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-2,019,815
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	77,461
9	Total adjustments (net) Add lines 4 - 8	9	77,461
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-1,942,354

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements . . . . .	1	14,278,869
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	309,232
e	Add lines 2a through 2d . . . . .	2e	309,232
3	Subtract line 2e from line 1 . . . . .	3	13,969,637
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	347,409
c	Add lines 4a and 4b . . . . .	4c	347,409
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	14,317,046

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements . . . . .	1	16,221,223
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Losses reported on Form 990, Part IX, line 25 . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	309,232
e	Add lines 2a through 2d . . . . .	2e	309,232
3	Subtract line 2e from line 1 . . . . .	3	15,911,991
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIV) . . . . .	4b	424,870
c	Add lines 4a and 4b . . . . .	4c	424,870
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	16,336,861

Part XIVSupplemental Information

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 X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part XI, Line 8 - Other Adjustments		UNISERV ACTIVITY AND TEMPORARILY RESTRICTED ASSETS 77461
Part XII, Line 2d - Other Adjustments		NET ASSETS RELEASED FROM RESTRICTIONS 266300 REIMBURSED INCOME NETTED AGAINST EXPENSE 42932
Part XII, Line 4b - Other Adjustments		PARTICIPANT FEES NET OF EXPENSE ON FINANCIAL STATEMENTS 111978 ADJUSTMENT DUE TO UNISERV INCOME NET 190454 SCHOLARSHIP/GRANT INCOME 44977
Part XIII, Line 2d - Other Adjustments		NET ASSETS RELEASED FROM RESTRICTIONS 266300 REIMBURSED INCOME NETTED AGAINST EXPENSE 42932
Part XIII, Line 4b - Other Adjustments		PARTICIPANT FEES NET OF EXPENSE ON FINANCIAL STATEMENTS 111978 ADJUSTMENT DUE TO UNISERV INCOME NET 267915 SCHOLARSHIP/GRANT EXPENSE 44977
		Under new accounting for income taxes guidance, reporting entities use different recognition thresholds and measurement requirements of uncertain tax positions when compared to prior technical literature The Association is not required to implement the provisions of the new guidance until fiscal years beginning after December 15, 2008 As such, the Association has not implemented those provisions in the 2009 financial statements Since the provisions have not been implemented in accounting for uncertain tax positions, the Association continues to use its current policy of accounting for these positions Under the current policy, disclosure is not required of a loss contingency involving an unasserted claim or assessment unless it is considered probable that a claim will be asserted and there is a reasonable possibility that the outcome will be unfavorable Using that guidance, as of August 31, 2009, the Association has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements



Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
IOWA STATE EDUCATION ASSOCIATION

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.

OMB No 1545-0047

2008

Open to Public  
Inspection

Employer identification number  
42-0335775

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed ☒

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount 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 section 501(c)(3) and government organizations

3

Enter total number of other organizations

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)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV , appraisal, other)	(f)Description of non-cash assistance
SCHOLARSHIP- TEACHER OF THE YEAR	1	1,000			
SCHOLARSHIPS	2	5,000			
SCHOLARSHIP- ROSS TRUST	10	31,778			
FLOOD BANK	75	44,977			

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.  
See Additional Data Table

Identifier	Return Reference	Explanation
Other Information	Part IV	The Iowa State Education Association uses an application and committee process to determine awards and assistance to individuals. Assistance to individuals is generally awarded from long standing Association programs. In 2008-09, a one-time Flood Bank fund was set-up to help victims of the 2008 floods in Iowa. Assistance to organizations is generally initiated by a request from that organization or at the request of an Association Board Member. Any assistance not directly provided for in the budget is approved by the Executive Board.

Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization  
IOWA STATE EDUCATION ASSOCIATION

Employer identification number  
42-0335775

Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	<div><input type="checkbox"/> First class or charter travel</div> <div><input checked="" type="checkbox"/> Travel for companions</div> <div><input type="checkbox"/> Tax idemnification and gross-up payments</div> <div><input type="checkbox"/> Discretionary spending account</div>	<div><input type="checkbox"/> Housing allowance or residence for personal use</div> <div><input type="checkbox"/> Payments for business use of personal residence</div> <div><input type="checkbox"/> Health or social club dues or initiation fees</div> <div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div>		
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	<div><input checked="" type="checkbox"/> Compensation committee</div> <div><input type="checkbox"/> Independent compensation consultant</div> <div><input type="checkbox"/> Form 990 of other organizations</div>	<div><input checked="" type="checkbox"/> Written employment contract</div> <div><input type="checkbox"/> Compensation survey or study</div> <div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		
b	Any related organization?	5b		
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		
b	Any related organization?	6b		
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		

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)(i)-(iii) 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-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
LANA SCHLAPKOHL	(i) (ii)	65,264	120,000	34,640		22,296	242,200	
JOHN PHILLIPS	(i) (ii)	109,968			11,128	23,250	144,346	
JAN REINICKE	(i) (ii)	68,167	129,270	63,061		23,107	283,605	161,130
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization  
IOWA STATE EDUCATION ASSOCIATION

Employer identification number  
42-0335775

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		There are two membership types: Active and Honorary. Active members are eligible to participate fully in the governance of the association. Honorary members have no governance rights.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		The annual convention of the Iowa State Education Association (ISEA) is known as the Delegate Assembly. The delegates to the Delegate Assembly consist of active members selected by UniServ units, affiliated local associations, affiliated local electoral units, the four student ISEA regions, and the retired members.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		During the time the Delegate Assembly is in session, it is the governing body of the ISEA. The decisions made by it shall be binding on the Association and its officers.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		A copy of Form 990 and all supporting schedules is provided to each member of the Association's Budget Committee, which serves as the audit committee for the Association.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The association regularly and consistently monitors and reinforces compliance with the Conflict of Interest Policy by: 1) Annual review of the policy with board and staff, including written acknowledgment of receipt of written policy; 2) Posting of the policy on the association's intranet for policies and procedures; and 3) Designation of a conflict of interest officer.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		Compensation for the executive director and associate executive directors are first reviewed by the personnel committee and then are submitted to the full executive board for approval.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The association's governing documents, conflict of interest policy, and financial statements are made available to the public upon request.

Identifier	Return Reference	Explanation
Form 990, Part XI, Line 2c	Audited Financial Statements	There has been no change in the process from prior years.

Identifier	Return Reference	Explanation
FORM 990, Part I, Line 6	Number of Volunteers	The reported number of volunteers is based on the number of state and UniServ executive board members only. While executive board members are association leaders and volunteer for many association programs and activities, many other members, not included in the count, volunteer their time and effort to further the goals and mission of the Iowa State Education Association.

Identifier	Return Reference	Explanation
Form 990, Schedule J-2	Compensation Explanation	The compensation totals listed in column D for certain professional staff and the former executive director includes deferred compensation that is taxed currently for employment tax purposes but not for income tax purposes

Additional Data

Software ID:

Software Version:

EIN: 42-0335775

Name: IOWA STATE EDUCATION ASSOCIATION

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GENEVA GROOTERS , DIRECTOR	1 00	X						0	0	0
ANNE TRAVIS , DIRECTOR	1 00	X						0	0	0
ROBERT C HIRST , DIRECTOR	1 00	X						0	0	0
PEGGY ANN THEIN , DIRECTOR	1 00	X						0	0	0
LADONA M JERGENSEN , DIRECTOR	1 00	X						0	0	0
MARLIN JEFFERS , DIRECTOR	1 00	X						0	0	0
DAVID JOHN O'CONNOR , DIRECTOR	1 00	X						0	0	0
KAREN S HARTLEP , DIRECTOR	1 00	X						0	0	0
KEVIN J ERICSON , DIRECTOR	1 00	X						0	0	0
DEBORAH F TURNBALL , DIRECTOR	1 00	X						0	0	0
DONNA M WALSH , DIRECTOR	1 00	X						0	0	0
J ALAN FINK , DIRECTOR	1 00	X						0	0	0
DORIS M WIENER , DIRECTOR	1 00	X						0	0	0
TONI KAYE GRAHAM , DIRECTOR	1 00	X						0	0	0
LEE R SKEENS , DIRECTOR	1 00	X						0	0	0
FLORA M LEE , DIRECTOR	1 00	X						0	0	0
ANDREW T VAN HOOREWEGHE , DIRECTOR	1 00	X						0	0	0
DANIEL BRANDSETTER , DIRECTOR	1 00	X						0	0	0
LA VON L WORLEY , DIRECTOR	1 00	X						0	0	0
BARBARA J CUNNINGHAM , DIRECTOR	1 00	X						0	0	0
JESSICA L BECK , DIRECTOR	1 00	X						0	0	0
RAYMOND E FEUSS , DIRECTOR	1 00	X						0	0	0
ANN ELIZABETH SWENSON , DIRECTOR	1 00	X						0	0	0
SUSAN E WILLIAMS , DIRECTOR	1 00	X						0	0	0
GARY ANHALT , DIRECTOR	1 00	X						0	0	0
STEVE CHASSE , DIRECTOR	1 00	X						0	0	0
MARY JANE COBB , executive DIRECTOR	40 00			X				46,757	0	23,246
KATHLEEN HALTMAYER , TREASURER	1 00			X				0	0	0
JOHN HANRAHAN , ASSOCIATE DIRECTOR	40 00			X				119,432	0	22,595
MICHAEL J BERANEK , NEA DIRECTOR	1 00			X				0	0	0



Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KATHY J WILLIAMS , NEA DIRECTOR	1 00			X				0	0	0
TAMMY ELAINE WAWRO , VICE PRESIDENT	1 00			X				5,901	0	0
JIM YOUNG , NEA DIRECTOR	1 00			X				0	0	0
LESLIE A DAKE , NEA DIRECTOR	1 00			X				0	0	0
CHRIS BERN , PRESIDENT	40 00			X				68,683	0	14,325
RANDY RICHARDSON , ASSOCIATE DIRECTOR	40 00					X		115,650	0	34,888
JIM SMITH , ASSOCIATE DIRECTOR	40 00					X		131,608	0	37,442
STANLEY C BURKE , PROFESSIONAL STAFF	40 00					X		112,778	0	34,116
LANA SCHLAPKOHL , PROFESSIONAL STAFF	1 00					X		219,904	0	22,296
JOHN PHILLIPS , PROFESSIONAL STAFF	40 00					X		109,968	0	34,378
JAN REINICKE , FORMER EXCUTIVE DIRECTOR	0 00						X	260,498	0	23,107