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Form 990-PF

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2009

Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning 01-01-2009 , and ending 12-31-2009

G

Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE JOHN R AND ZELDA Z GRUBB CHARITABLE FOUNDATION		A Employer identification number 42-6521745	
	Number and street (or P O box number if mail is not delivered to street address) 1548 S 45TH STREET		Room/suite	B Telephone number (see page 10 of the instructions) (515) 276-6755
	City or town, state, and ZIP code WEST DES MOINES, IA 50265		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation				
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 12,121,607		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) (Part I, column (d) must be on cash basis.)		

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	57,086	57,086		
	4 Dividends and interest from securities.	116,058	116,058		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-747,095			
	b Gross sales price for all assets on line 6a _____ 6,076,361				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	4,437,832	-53,533	4,491,365	
	12 Total. Add lines 1 through 11	3,863,881	119,611	4,491,365	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages	2,037,802		2,037,802	
	15 Pension plans, employee benefits	104,496		104,496	
	16a Legal fees (attach schedule)	1,317		1,317	
	b Accounting fees (attach schedule)	85,308	7,482	85,308	
	c Other professional fees (attach schedule)	180,753		180,753	
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	238,970	36	238,160	
	19 Depreciation (attach schedule) and depletion	127,170		127,170	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,126,720	71,609	1,126,720	
	24 Total operating and administrative expenses. Add lines 13 through 23	3,902,536	79,127	3,901,726	0
	25 Contributions, gifts, grants paid	170,228			170,228
	26 Total expenses and disbursements. Add lines 24 and 25	4,072,764	79,127	3,901,726	170,228
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-208,883			
	b Net investment income (if negative, enter -0-)		40,484		
	c Adjusted net income (if negative, enter -0-)			589,639	

Part II

Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1Cash—non-interest-bearing	247,966	103,991	103,991
	2Savings and temporary cash investments	760,328	1,405,242	1,405,242
	3Accounts receivable ▶ <u>380,123</u>			
	Less allowance for doubtful accounts ▶ _____	356,937	380,123	380,123
	4Pledges receivable ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	5Grants receivable			
	6Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7Other notes and loans receivable (attach schedule) ▶ _____			
	Less allowance for doubtful accounts ▶ _____			
	8Inventories for sale or use			
	9Prepaid expenses and deferred charges	35,048	39,058	39,058
	10aInvestments—U S and state government obligations (attach schedule)			
	bInvestments—corporate stock (attach schedule)			
	cInvestments—corporate bonds (attach schedule).			
	11Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____			
	12Investments—mortgage loans			
	13Investments—other (attach schedule)	7,205,508	6,476,437	6,636,944
	14Land, buildings, and equipment basis ▶ <u>4,253,299</u>			
	Less accumulated depreciation (attach schedule) ▶ <u>2,533,433</u>	1,834,033	1,719,866	3,400,000
	15Other assets (describe ▶ _____)	30,643	156,249	156,249
	16Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	10,470,463	10,280,966	12,121,607
Liabilities	17Accounts payable and accrued expenses	433,105	416,702	
	18Grants payable			
	19Deferred revenue			
	20Loans from officers, directors, trustees, and other disqualified persons			
	21Mortgages and other notes payable (attach schedule)			
	22Other liabilities (describe ▶ _____)	29,100	30,405	
	23Total liabilities (add lines 17 through 22)	462,205	447,107	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24Unrestricted	10,008,258	9,833,859	
	25Temporarily restricted			
	26Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.			
	27Capital stock, trust principal, or current funds			
	28Paid-in or capital surplus, or land, bldg , and equipment fund			
	29Retained earnings, accumulated income, endowment, or other funds			
	30Total net assets or fund balances (see page 17 of the instructions)	10,008,258	9,833,859	
	31Total liabilities and net assets/fund balances (see page 17 of the instructions)	10,470,463	10,280,966	

Part III

Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	10,008,258
2	Enter amount from Part I, line 27a	2	-208,883
3	Other increases not included in line 2 (itemize) ▶ _____	3	53,370
4	Add lines 1, 2, and 3	4	9,852,745
5	Decreases not included in line 2 (itemize) ▶ _____	5	18,886
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,833,859

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SMITH BARNEY - 05371 - LT	P	2000-01-01	2009-01-01
b	SMITH BARNEY - 05371 - ST	P	2009-01-01	2009-01-01
c	SMITH BARNEY - 02531 - LT	P	2000-01-01	2009-01-01
d	SMITH BARNEY - 02531 - ST	P	2009-01-01	2009-01-01
e	IVORY FLAGSHIP	P	2008-05-27	2009-07-21

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 495,606		553,440	-57,834
b 786,578		791,138	-4,560
c 2,135,460		2,906,791	-771,331
d 1,641,793		1,572,087	69,706
e 1,016,924		1,000,000	16,924

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-57,834
b			-4,560
c			-771,331
d			69,706
e			16,924

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-747,095
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 }		3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	359,120	6,414,690	0 05598
2007	602,375	6,731,374	0 08949
2006	662,105	6,937,117	0 09544
2005	715,213	7,078,373	0 10104
2004	731,518	7,023,592	0 10415

2	Total of line 1, column (d).	2	0 44611
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 08922
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4	6,053,242
5	Multiply line 4 by line 3.	5	540,082
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	405
7	Add lines 5 and 6.	7	540,487
8	Enter qualifying distributions from Part XII, line 4.	8	170,228

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1aExempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	810
cAll other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3Add lines 1 and 2.		3	810
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	810
6Credits/Payments			
a2009 estimated tax payments and 2008 overpayment credited to 2009	6a9,920		
bExempt foreign organizations—tax withheld at source	6b		
cTax paid with application for extension of time to file (Form 8868)	6c		
dBackup withholding erroneously withheld	6d		
7Total credits and payments Add lines 6a through 6d.		7	9,920
8Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	3
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	9,107
11Enter the amount of line 10 to be Credited to 2010 estimated tax 5,000 Refunded		11	4,107

Part VII-AStatements Regarding Activities

1aDuring the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
bDid it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		No
cDid the foundation file Form 1120-POL for this year?.	1c		No
dEnter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____			
eEnter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____			
2Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		No
3Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4aDid the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
bIf "Yes," has it filed a tax return on Form 990-T for this year?.	4b		No
5Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8aEnter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) IA _____			
bIf the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of JOHN W GRUBB Telephone no (515) 276-6755 Located at 1548 S 45TH STREET WEST DES MOINES IA ZIP+4 50265			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.		15	

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?. If "Yes," list the years 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	5b		No
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOHN W GRUBB 1548 S 45TH STREET WEST DES MOINES,IA 50265	PRES, SEC, TREA 1 00	0		
2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JULIE MAYNE 928 S WAKOUTA PRAIRIE DU CHIEN,WI 53821	DON 40 00	50,810	3,846	
LINDA FRIEDLEIN 20661 178TH STREET FARMERSBURG,IA 52047	RN 40 00	48,567	788	
CHERI LEACHMAN 335 FAIRVIEW HEIGHTS LANE HARPERS FERRY,IA 52146	ADMINISTRATOR 40 00	62,627		
DAN R HANSEN 705 WOODLAND DRIVE NW ELKADER,IA 52043	ADMINISTRATOR 40 00	62,607	5,253	
LAURIE HERMAN 33126 HAWK AVENUE ELKPORT,IA 52044	RN 40 00	49,434	3,283	
Total number of other employees paid over \$50,000.				

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MILLENNIUM REHAB AND CONSULTING	SKILLED THERAPIES	208,101
4725 MERLE HWY RD SUITE 107 DES MOINES,IA 50322		
DIVERSACARE LLC	CONSULTING	117,401
PO BOX 2252 CEDAR RAPIDS,IA 52406		
HEALTH CARE OF IOWA INC	ADMINISTRATION	222,297
4080 1st AVENUE NE SUITE 103 CEDAR RAPIDS,IA 52402		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATES 2 NURSING HOMES FOR THE ELDERLY WITH APPROXIMATELY 100 BEDS	3,830,818
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	5,281,638
b	Average of monthly cash balances.	1b	863,785
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	6,145,423
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	6,145,423
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	92,181
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,053,242
6	Minimum investment return. Enter 5% of line 5.	6	302,662

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	302,662
2a	Tax on investment income for 2009 from Part VI, line 5.	2a	810
b	Income tax for 2009 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	810
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	301,852
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	301,852
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	301,852

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	170,228
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	170,228
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	170,228
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see page 26 of the instructions)

		(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1	Distributable amount for 2009 from Part XI, line 7				301,852
2	Undistributed income, if any, as of the end of 2008				
a	Enter amount for 2008 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2009				
a	From 2004.				469,713
b	From 2005.				413,054
c	From 2006.				326,267
d	From 2007.				276,007
e	From 2008.				48,270
f	Total of lines 3a through e.	1,533,311			
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 170,228				
a	Applied to 2008, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d	Applied to 2009 distributable amount.				170,228
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	131,624			131,624
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,401,687			
b	Prior years' undistributed income Subtract line 4b from line 2b.				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e	Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f	Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).				
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions).	338,089			
9	Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	1,063,598			
10	Analysis of line 9				
a	Excess from 2005.	413,054			
b	Excess from 2006.	326,267			
c	Excess from 2007.	276,007			
d	Excess from 2008.	48,270			
e	Excess from 2009.				

Part XIV

7

3 Complete 3a, b, or c for the alternative test relied upon

Part XV

1

• List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

b The form in which applications should be submitted and information and materials they should include

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			▶ 3a	170,228
b Approved for future payment				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
1 Program service revenue						
a NURSING HOME						4,110,272
b ASSISTED LIVING						378,836
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments. . . .						
3 Interest on savings and temporary cash investments			14	57,086		
4 Dividends and interest from securities. . . .			14	116,058		
5 Net rental income or (loss) from real estate						
a Debt-financed property.						
b Not debt-financed property.						
6 Net rental income or (loss) from personal property						
7 Other investment income.			14	53,533		
8 Gain or (loss) from sales of assets other than inventory			18	-747,095		
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory. .						
11 Other revenue a OTHER						2,257
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e). . .				-627,484		4,491,365
13 Total. Add line 12, columns (b), (d), and (e).					13	3,863,881

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII

1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash.	1a(1)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge			
*****		2010-11-15	*****
Signature of officer or trustee		Date	Title

Paid Preparer's Use Only	Preparer's Signature Wendy G Wiedner	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see Signature on page 30 of the instructions)
	Firm's name (or yours if self-employed), address, and ZIP code	Meriwether Wilson and Company PLLC Regency W 5 4500 Westown Pkwy Ste 1 West Des Moines, IA 502666717		EIN 12-1234567
			Phone no (515) 223-0002	


Additional Data

Software ID: 09000047
Software Version:
EIN: 42-6521745
Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
EDDIE DAVIS COMMUNITY CENTER 1312 MAPLE STREET WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,000
IOWA STATE FAIR BLUE RIBBON FOUNDATPO BOX 57130 DES MOINES,IA 50317	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	3,128
IMMANUEL UNITED METHODIST CHURCH2900 45TH STREET DES MOINES,IA 50310	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
BLANK CHILDREN'S HOSPITAL1200 PLEASANT STREET DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
ALZHEIMER'S ASSOCIATION1730 28TH STREET WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,000
HOPE MINISTRIES5075 E UNIVERSITY AVENUE SUITE B PLEASANT HILL,IA 50327	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
IA HEALTH FDN FESTIVAL OF TREES LIG1440 INGERSOLL AVENUE DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
EASTER SEALS OF IOWAPO BOX 4002 DES MOINES,IA 50333	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
ANIMAL RESCUE LEAGUE OF IOWA 5452 NE 22ND STREET DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
AMERICAN RED CROSS CENTRAL IOWA CHA2116 GRAND AVENUE DES MOINES,IA 50312	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,500
AMERICAN CANCER SOCIETY4080 FIRST AVENUE NE SUITE 101 CEDAR RAPIDS,IA 52402	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	25,000
CHILDSERVEPO BOX 707 JOHNSTON,IA 50131	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
CHILDREN AND FAMILIES OF IOWA 111 UNIVERSITY AVENUE DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
IOWA HEALTH CARE ASSOC FOUNDATION6750 WESTOWN PARKWAY SUITE 100 WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
THE UNIVERSITY OF IOWA FOUNDATION1 WEST PARK ROAD IOWA CITY,IA 52246	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	23,250
Total ▶ 3a				170,228

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ANAWIM HOUSING921 SIXTH AVENUE SUITE B DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
VARIETY CLUB OF IOWA505 FIFTH AVENUE STE 310 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARTIBALE PURPOSE	61,000
SHRINE CIRCUS FUNDPO BOX 8117 DES MOINES,IA 50301	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	350
Total  3a				170,228

TY 2009 Accounting Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION	7,482	7,482	7,482	0
ACCOUNTING	77,826	0	77,826	0

TY 2009 Contractor Compensation Explanation

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Contractor	Explanation
MILLENNIUM REHAB AND CONSULTING	
HEALTH CARE OF IOWA INC	
DIVERSACARE LLC	

TY 2009 Employee Compensation Explanation

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Employee	Explanation
JULIE MAYNE	
LINDA FRIEDLEIN	
CHERI LEACHMAN	
DAN R HANSEN	
LAURIE HERMAN	

TY 2009 Investments - Other Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
SMITH BARNEY ACCOUNT - 05371	AT COST		
SMITH BARNEY ACCOUNT - 02531	AT COST	6,476,437	6,636,944

TY 2009 Land, Etc. Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Miscellaneous	480,393	480,393		
Land	109,113		109,113	
Buildings	2,882,163	1,557,226	1,324,937	3,400,000
Machinery and Equipment	781,630	495,814	285,816	

TY 2009 Legal Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	1,317	0	1,317	0

TY 2009 Other Assets Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID INCOME TAX	16,963	9,107	9,107
CONSTRUCTION IN PROGRESS	7,530	147,142	147,142

TY 2009 Other Decreases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
PENALTIES	3
BOOK TAX DIFFERENCE DEPRECIATION	8,218
BOOK TAX DIFFERENCE CT K-1	10,665

TY 2009 Other Expenses Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WORKMENS COMPENSATION	61,607		61,607	
UTILITIES	156,659		156,659	
TELEPHONE	12,748		12,748	
SUPPLIES	138,524		138,524	
STAFF EDUCATION	21,493		21,493	
SNF SUPPLIES & THERAPIES	263,903		263,903	
REPAIRS & MAINTENANCE	78,498		78,498	
OFFICE EXPENSE	44,279	44,279	44,279	
OFFICE EXPENSE	34,205		34,205	
NURSING HOME PROMOTION	5,000		5,000	
LINEN AND BEDDING	1,150		1,150	
LAUNDRY & CLEANING	4,906		4,906	
INVESTMENT FEES	26,384	26,384	26,384	
INVESTMENT EXPENSE	946	946	946	
INSURANCE	42,312		42,312	
INCONTENENT CARE	1,452		1,452	
EMPLOYEE RECRUITMENT	3,317		3,317	
DUES & LICENSE	8,350		8,350	
DIETARY	184,298		184,298	
BUSINESS TRAVEL	8,779		8,779	
BUSINESS EXPENSE	197		197	
ADVERTISING	27,713		27,713	

TY 2009 Other Income Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	- 53,533	- 53,533	4,491,365
OTHER	2,257		
NURSING HOME	4,110,272		
ASSISTED LIVING	378,836		

TY 2009 Other Increases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Amount
BOOK TAX DIFFERENCE AVISTA K-1	53,370

TY 2009 Other Liabilities Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Description	Beginning of Year - Book Value	End of Year - Book Value
DEPOSITS	29,100	30,405

TY 2009 Other Professional Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NURSING HOME MANAGMENT& OTHER PROF FEES	180,753	0	180,753	0

TY 2009 Taxes Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 09000047

Software Version: 2009v1.3

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROPERTY	86,735		86,735	
PAYROLL	151,389		151,389	
FOREIGN TAXES PAID	36	36	36	
EXCISE TAX ON INVESTMENT INCOME	810			