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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

OMB No 1545-0047

2009Open to Public
Inspection

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

A For the **2009** calendar year, or tax year beginning **SEP 1, 2009** and ending **AUG 31, 2010****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated return
☒ Amended return
☐ Application pending

Please use IRS label or print or type

See Specific Instructions

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

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

777 3RD STREET

City or town, state or country, and ZIP + 4

DES MOINES, IA 50309**F** Name and address of principal officer: **CHRIS BERN**
SAME AS C ABOVE**D** Employer identification number**42-0335775****E** Telephone number**515-471-8000****G** Gross receipts \$ **14,967,629.****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.ISEA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1854** **M** State of legal domicile: **IA****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	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						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.						
3	Number of voting members of the governing body (Part VI, line 1a)	3	30				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28				
5	Total number of employees (Part V, line 2a)	5	97				
6	Total number of volunteers (estimate if necessary)	6	313				
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	23,895.				
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.				
8	Contributions and grants (Part VIII, line 1h)	Prior Year	1,376,678.	Current Year	1,623,184.		
9	Program service revenue (Part VIII, line 2g)		12,709,860.		13,082,073.		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		122,131.		94,883.		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		108,377.		86,965.		
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		14,317,046.		14,887,105.		
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		88,330.		60,575.		
14	Benefits paid to or for members (Part IX, column (A), line 4)						
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		9,435,891.		10,321,090.		
16a	Professional fundraising fees (Part IX, column (A), line 11e)						
b	Total fundraising expenses (Part IX, column (D), line 25)						
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		6,812,640.		5,150,051.		
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)		16,336,861.		15,531,716.		
19	Revenue less expenses. Subtract line 18 from line 12		<2,019,815.>		<644,611.>		
20	Total assets (Part X, line 16)	Beginning of Current Year	13,040,233.	End of Year	14,364,600.		
21	Total liabilities (Part X, line 26)		25,998,258.		27,530,291.		
22	Net assets or fund balances. Subtract line 21 from line 20		<12,958,025.>		<13,165,691.>		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer **Chris Bern**Date **1-18-12**Type or print name and title
CHRIS BERN, PRESIDENT

Paid Preparer's Use Only

Preparer's signature

DAVID W. HURST, CPA

Date

01/11/12Check if self-employed ☐

Preparer's identifying number (see instructions)

EIN ▶

Firm's name (or yours if self-employed), address, and ZIP + 4

MC=GOWEN, HURST, CLARK & SMITH, P.C.
1601 WEST LAKES PARKWAY, SUITE 300
WEST DES MOINES, IA 50266Phone no. ▶ **(515) 288-3279**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

932001 02-04-10

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2009)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

SCANNED FEB 03 2012

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

TO PROMOTE PUBLIC EDUCATION AND THE WELFARE OF STUDENTS, SCHOOL EMPLOYEES AND CITIZENS OF THE STATE OF IOWA; TO ENCOURAGE UNITY OF THOUGHT AND ACTION AND TO FURTHER THE EDUCATIONAL INTEREST OF IOWA.

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 501(c)(4) organizations and section 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.

4c (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 \$

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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		
• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes 12A	No X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
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? <i>If "Yes," complete Schedule F, Part II</i>		X
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? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Form 990 (2009)

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 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>	34	X
35 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>	35	X
36 Section 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>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38 X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1a 49		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 97		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X	
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		X
b If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7a		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7b		
d If "Yes," indicate the number of Forms 8282 filed during the year	7c		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7d		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7e		
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7f		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7g		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	7h		
9 Sponsoring organizations maintaining donor advised funds.	8		
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		

Form 990 (2009)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body		
1b Enter the number of voting members that are independent		
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?		X
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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b 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?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
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?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
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?		X
b 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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ 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.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. **▶**
ASSOCIATE DIRECTOR-ADMINISTRATION - 515-471-8000
777 3RD STREET, DES MOINES, IA 50309

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(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 JERGENSON 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.
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.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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			
LA VON L WORLEY DIRECTOR	1.00	X						0.	0.	0.
KEVIN J CASEY DIRECTOR	1.00	X						0.	0.	0.
RANDALL E NABER 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.
CRAIG A CADMAN DIRECTOR	1.00	X						0.	0.	0.
VICTORIA A ROSSANDER DIRECTOR	1.00	X						0.	0.	0.
THOMAS V MCLAUGHLIN DIRECTOR	1.00	X						0.	0.	0.
JUDITH ANN HANDSAKER DIRECTOR	1.00	X						0.	0.	0.
1b Total								997,138.	0.	260,752.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **8**

- | | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
IOWA SCHOOLS EMPLOYEE BENEFITS ASSOCIATION 600 GRAND AVENUE, DES MOINES, IA 50312	EMPLOYEE BENEFIT INSURANCE	1,583,394.
UNUM LIFE INSURANCE 1 FOUNTAIN SQUARE, CHATTANOOGA, TN 37402	EMPLOYEE BENEFIT INSURANCE	179,637.
ARTHUR J GALLAGHER RISK MGT SVC INC, 1415 28TH ST, STE 300, WEST DES MOINES, IA	PROPERTY, LIABILITY, WORKERS COMP INSURA	126,433.
WELLMARK 636 GRAND AVE, DES MOINES, IA 50309	INSURANCE	100,675.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **4**

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2009)

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	1623184.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			1623184.			
Program Service Revenue	2 a DUES AND ASSESSMENTS	Business Code	561499	12,988,554.	12,988,554.		
	b MEMBER BENEFITS		561499	93,519.	93,519.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			13,082,073.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			79,498.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties				52,307.			52,307.
6 a Gross Rents		(i) Real	(ii) Personal				
b Less: rental expenses							
c Rental income or (loss)							
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses				95,909.			
c Gain or (loss)				80,524.			
d Net gain or (loss)				15,385.	15,385.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities See Part IV, line 19		a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a 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				
11 a ADVERTISING		541800	23,895.		23,895.		
b MISCELLANEOUS INCOME		900099	10,763.	10,763.			
c							
d All other revenue							
e Total. Add lines 11a-11d			34,658.				
12 Total revenue. See instructions.			14,887,105.	13,108,221.	23,895.	131,805.	

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	9,850.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	50,725.			
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	487,855.			
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	4,848,299.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,756,067.			
9 Other employee benefits	2,799,607.			
10 Payroll taxes	429,262.			
11 Fees for services (non-employees)				
a Management				
b Legal	264,563.			
c Accounting	23,425.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	56,766.			
12 Advertising and promotion				
13 Office expenses	170,014.			
14 Information technology				
15 Royalties				
16 Occupancy	285,964.			
17 Travel	603,084.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	188,104.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	181,797.			
23 Insurance	39,209.			
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 COST- CHANGE IN	1,842,341.			
b UNIT PROGRAM EXPENSE	441,961.			
c PRINTING, PUBLICATIONS	257,993.			
d EQUIPMENT RENT, MAINTEN	237,732.			
e NEA PROJECT FUNDS	204,405.			
f All other expenses	352,693.			
25 Total functional expenses. Add lines 1 through 24f	15,531,716.			
26 Joint costs. Check here <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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,960.	1	11,212.
	2 Savings and temporary cash investments	7,664,155.	2	9,198,956.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	581,274.	4	404,853.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	49,110.	8	46,117.
	9 Prepaid expenses and deferred charges	221,443.	9	212,453.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,670,494.		
	b Less accumulated depreciation	10b 2,710,603.	10c	3,959,891.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	526,425.	12	516,618.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,000.	15	14,500.
16 Total assets. Add lines 1 through 15 (must equal line 34)	13,040,233.	16	14,364,600.	
Liabilities	17 Accounts payable and accrued expenses	1,793,031.	17	1,852,670.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	24,205,227.	25	25,677,621.
	26 Total liabilities. Add lines 17 through 25	25,998,258.	26	27,530,291.
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	<13,883,081.>	27	<14,198,253.>
	28 Temporarily restricted net assets	925,056.	28	1,032,562.
	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	<12,958,025.>	33	<13,165,691.>
	34 Total liabilities and net assets/fund balances	13,040,233.	34	14,364,600.

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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)

<input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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 acquisition, 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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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 Escrow and Custodial Arrangements. Complete if 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 the arrangement in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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 Net investment earnings, gains, and 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

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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) Accumulated depreciation	(d) Book value
1a Land		450,000.		450,000.
b Buildings		3,917,362.	1,113,625.	2,803,737.
c Leasehold improvements		38,468.	8,678.	29,790.
d Equipment		2,264,664.	1,588,300.	676,364.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				3,959,891.

Schedule D (Form 990) 2009

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(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		
Closely-held equity interests		
Other		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

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

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Amount
Federal income taxes	
DEFERRED INCOME	397,318.
ACCUMULATED POST RETIREMENT BENEFIT OBLIGATION	13,107,407.
ACCRUED PENSION LIABILITY	10,541,793.
457 RETIREMENT PLAN OBLIGATION	1,631,103.
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. FIN 48 Footnote 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 XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,887,105.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,531,716.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	<644,611.>
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	435,952.
9	Total adjustments (net). Add lines 4 through 8	9	435,952.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	<208,659.>

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	14,867,046.
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	77,227.
e	Add lines 2a through 2d	2e	77,227.
3	Subtract line 2e from line 1	3	14,789,819.
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	97,286.
c	Add lines 4a and 4b	4c	97,286.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	14,887,105.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	15,412,700.
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	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	29,884.
e	Add lines 2a through 2d	2e	29,884.
3	Subtract line 2e from line 1	3	15,382,816.
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	148,900.
c	Add lines 4a and 4b	4c	148,900.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	15,531,716.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

UNISERV ACTIVITY: -993.

CORRECTION OF TEMPORARILY RESTRICTED ASSET CLASSIFICATION: 436945.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

REIMBURSED INCOME NET OF EXPENSE: 29884.

NET ADJUSTMENT DUE TO UNISERV INCOME: 47343.

Part XIV Supplemental Information (continued)

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PARTICIPANT FEES NET OF EXPENSE ON FINANCIAL STATEMENTS: 97286.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

NET ADJUSTMENT DUE TO UNISERV INCOME: 0.

REIMBURSED INCOME NETTED AGAINST EXPENSE: 29884.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

PARTICIPANT FEES NET OF EXPENSE ON FINANCIAL STATEMENTS: 97286.

NET ADJUSTMENT DUE TO UNISERV INCOME: 51614.

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

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

► **Attach to Form 990.**

Name of the organization

IOWA STATE EDUCATION ASSOCIATION

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" to 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 (Form 990) 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

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

Schedule I (Form 990) 2009

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22
Use Part IV and 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.	0.		
SCHOLARSHIPS	2	8,000.	0.		
SCHOLARSHIP- ROSS TRUST	9	41,725.	0.		

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

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. 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

▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

IOWA STATE EDUCATION ASSOCIATION

Employer identification number

42-0335775

Part I Questions Regarding Compensation

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

☐ First-class or charter travel

☒ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e g , maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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?

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.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☐ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing
organization or a related organization.

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

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?

b Any related organization?

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?

b Any related organization?

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

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in
Regulations section 53.4958-6(c)?

Yes No

1b X

2 X

4a X

4b X

4c X

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the Organization

IOWA STATE EDUCATION ASSOCIATION

Employer Identification number
42-0335775

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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			
KAYLA R CHLOUPEK DIRECTOR	1.00	X						0.	0.	0.
MARY JANE COBB EXECUTIVE DIRECTOR	40.00			X				145,400.	0.	37,196.
KATHLEEN HALTMEYER TREASURER	1.00			X				0.	0.	0.
JOHN HANRAHAN ASSOCIATE DIRECTOR	40.00			X				122,420.	0.	22,823.
MICHAEL J BERANEK NEA DIRECTOR	1.00			X				0.	0.	0.
KATHY J WILLIAMS NEA DIRECTOR	1.00			X				0.	0.	0.
DONNA M WALSH TREASURER	1.00			X				0.	0.	0.
TAMMY ELAINE WAWRO VICE PRESIDENT	1.00			X				6,285.	0.	0.
BARBARA J CUNNINGHAM 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				127,585.	0.	26,866.
RANDY RICHARDSON ASSOCIATE DIRECTOR	40.00					X		118,944.	0.	34,437.
JIM SMITH ASSOCIATE DIRECTOR	40.00					X		133,240.	0.	36,937.
STANLEY C BURKE PROFESSIONAL STAFF	40.00					X		117,319.	0.	34,791.
GERALD L HAMMOND PROFESSIONAL STAFF	40.00					X		114,190.	0.	33,396.
JOHN PHILLIPS PROFESSIONAL STAFF	40.00					X		111,755.	0.	34,306.

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

Schedule J-2 (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

IOWA STATE EDUCATION ASSOCIATION

Employer identification number
42-0335775

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OF IOWA; TO ENCOURAGE UNITY OF THOUGHT AND ACTIONS AND TO FURTHER THE
EDUCATIONAL INTEREST OF IOWA.

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.

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.

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 ARE BINDING ON THE ASSOCIATION AND ITS OFFICERS.

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

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-

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

IOWA STATE EDUCATION ASSOCIATION

Employer identification number

42-0335775

INCLUDING WRITTEN ACKNOWLEDGMENT OF RECEIPT OF WRITTEN POLICY, 2) POSTING
OF THE POLICY ON THE ASSOCIATIONS' INTRANET FOR POLICIES AND PROCEDURES,
AND 3) DESIGNATION OF A CONFLICT OF INTEREST OFFICER.

FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION FOR THE EXECUTIVE
DIRECTOR AND ASSOCIATE EXECUTIVE DIRECTORS IS FIRST REVIEWED BY THE
PERSONNEL COMMITTEE AND THEN SUBMITTED TO THE FULL EXECUTIVE BOARD FOR
APPROVAL.

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.

FORM 990, PART XI, LINE 2C

AUDITED FINANCIAL STATEMENTS

THERE HAS BEEN NO CHANGE IN THE OVERSIGHT PROCESS FROM PRIOR YEARS.

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.

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

Schedule O (Form 990) 2009

932211
02-03-10

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

IOWA STATE EDUCATION ASSOCIATION

Employer identification number
42-0335775

AMENDED FORM 990 EXPLANATION

THE RETURN IS AMENDED TO INCLUDE THE PENSION VALUATION ADJUSTMENT THAT
WAS ERRONEOUSLY OMITTED FROM THE ORIGINALLY FILED RETURN. THIS
AMENDMENT CAUSES PART IX OF FORM 990 TO CHANGE. IN ADDITION, THE
AMENDED RETURN PROPERLY RECLASSES TEMPORALLY RESTRICTED ASSETS FROM THE
LIABILITY SECTION TO THE NET ASSET SECTION OF PART X OF FORM 990. THIS
CHANGE CAUSES PART I OF FORM 990, PART X OF FORM 990 AND SCHEDULE D TO
CHANGE.

FORM 990, SCHEDULE J-2

COMPENSATION EXPLANATION

THE COMPENSATION TOTALS LISTED IN COLUMN D FOR CERTAIN PROFESSIONAL
STAFF INCLUDES DEFERRED COMPENSATION THAT IS TAXED CURRENTLY FOR
EMPLOYMENT TAX PURPOSES BUT NOT FOR INCOME TAX PURPOSES.

Iowa State Education Association
42-0335775

Amended Form 990 – FYE August 31, 2010

This amended Form 990 is filed to disclose an unreported change in net assets for the fiscal year ended August 31, 2010.

The previously filed return inadvertently did not report adjustments to the organization's retirement plan liability, that were finalized in audited financial statements after the Form 990 was prepared. The change in net assets is \$(1,405,396). This change is reflected in Part IX; line 24a, and Part X, Lines 25 and 27.