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Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

**F** Group Exemption  
Number 

Part II

Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II ☐

(See the instructions for Part II )		(A) Beginning of year	(B) End of year	
22	Cash, savings, and investments . . . . .	177,759	22	181,725
23	Land and buildings . . . . .		23	
24	Other assets (describe in Schedule O) . . . . .		24	
25	Total assets . . . . .	177,759	25	181,725
26	Total liabilities (describe in Schedule O) . . . . .		26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	177,759	27	181,725

Part III Statement of Program Service Accomplishments		Expenses	
Check if the organization used Schedule O to respond to any question in this Part III <input checked="" type="checkbox"/>		(Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )	
What is the organization's primary exempt purpose? FACILITATOR OF PHILANTHROPY IN ONAWA AREA FOR COMMUNITY BETTERMENT			
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title			
28 COMMUNITY IMPROVEMENTS INCLUDING PARK & PLAYGROUND EQUIPMENT, EQUIPMENT FOR PUBLIC LIBRARY, EXPANSION OF VETERANS MUSEUM AND DISPLAYS FOR VISITOR'S CENTER ALSO SUPPORT OF COMMUNITY VOLUNTEER GROUPS INCLUDING WOMEN'S CLUB, SCHOOL DISTRICT PROGRAMS AND COMMUNITY YOUTH PROGRAMS AND OTHER PROJECTS AS FUNDED THROUGH PRIVATE DONATIONS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	81,741
29 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	
30 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		30a	
31 Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a) . . . . .		32	81,741

Part IV

List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV )

Check if the organization used Schedule O to respond to any question in this Part IV ☐

(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 & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V . . . . .

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	34	No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T . . . . .		
a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes" to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	38b	
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9 . . . . .	39a	
b	Gross receipts, included on line 9, for public use of club facilities . . . . .	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	No
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e	No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ WILLIAMS COMPANY CPA PC Telephone no ▶ (712) 423-2616 1009 IOWA AVE Located at ▶ ONAWA, IA ZIP + 4 ▶ 51040		
b	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)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	42b	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .	43	
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☒ Yes ☐ No

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	2012-08-01 Date			
	STEVE GOSSAGE PRESIDENT Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	DAVID D RADKE CPA	Date 2012-08-01	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	WILLIAMS & COMPANY CPA PC 1009 IOWA AVE ONAWA, IA 51040			EIN
					Phone no (712) 423-2616

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization ONAWA COMMUNITY FOUNDATION	Employer identification number 42-1406597
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support							
Calendar year (or fiscal year beginning in)		(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
11	Total support (Add lines 7 through 10)						
12	Gross receipts from related activities, etc (See instructions )					12	
13	First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	
16a	<b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization 		
b	<b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization 		
17a	<b>10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization 		
b	<b>10%-facts-and-circumstances test—2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization 		
18	<b>Private Foundation</b> If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions 		

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	155,480	91,869	45,211	63,538	62,913	419,011
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	20,935	12,966	17,218	28,978	23,467	103,564
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	176,415	104,835	62,429	92,516	86,380	522,575
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
cAdd lines 7a and 7b						
8Public Support (Subtract line 7c from line 6 )						522,575

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9Amounts from line 6	176,415	104,835	62,429	92,516	86,380	522,575
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	11,541	10,073	4,980	2,275	3,092	31,961
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	11,541	10,073	4,980	2,275	3,092	31,961
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)	187,956	114,908	67,409	94,791	89,472	554,536
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	94.240 %
16Public support percentage from 2010 Schedule A, Part III, line 15	16	94.810 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for <b>2011</b> (line 10c column (f) divided by line 13 column (f))	17	6.000 %
18Investment income percentage from <b>2010</b> Schedule A, Part III, line 17	18	5.000 %
19a <b>33 1/3% support tests—2011.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b <b>33 1/3% support tests—2010.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
20 <b>Private Foundation</b> If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	



**Part IV** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on

Form 990 or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization ONAWA COMMUNITY FOUNDATION	Employer identification number  42-1406597
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Identifier	Return Reference	Explanation
OTHER REVENUE	FORM 990-EZ, PART I, LINE 8	CONCESSION SALES 6,462 GOLF TOURNAMENT 4,060 RENTAL INCOME 3,600 LOAN PAYMENTS REC'D 3,467 ADMINISTRATION FEES 1,868 TOTAL 19,457
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES PROJECT EXPENSES 74,041 ADMINISTRATION FEE 1,868 CONTRACT EXPENSE 3,000 INSURANCE EXPENSE 1,597 PROPERTY TAX EXPENSE 684 GOLF TOURNAMENT 530 MISCELLANEOUS 21 TOTAL 81,741
PRIMARY EXEMPT PURPOSE	FORM 990-EZ, PART III	FACILITATOR OF PHILANTHROPY IN ONAWA AREA FOR COMMUNITY BETTERMENT
FIRST ACCOMPLISHMENT	FORM 990-EZ, PART III, LINE 28	COMMUNITY IMPROVEMENTS INCLUDING PARK & PLAYGROUND EQUIPMENT, EQUIPMENT FOR PUBLIC LIBRARY, EXPANSION OF VETERANS MUSEUM AND DISPLAYS FOR VISITOR'S CENTER ALSO SUPPORT OF COMMUNITY VOLUNTEER GROUPS INCLUDING WOMEN'S CLUB, SCHOOL DISTRICT PROGRAMS AND COMMUNITY YOUTH PROGRAMS AND OTHER PROJECTS AS FUNDED THROUGH PRIVATE DONATIONS

**TY 2011 Compensation Explanation****Name:** ONAWA COMMUNITY FOUNDATION**EIN:** 42-1406597

Person Name	Explanation
STEVE GOSSAGE	
JOHN HELLER	
BEAU HUPKE	
MATT MINNIHAN	
AARON STANGEL	
GERI JOHNSON	
FRAN TRAMP	
BOB SKELTON	
JEREMY BRADEN	
TERESA MILLER	
AMY MAULE	

Additional Data

Software ID:  
Software Version:  
EIN: 42-1406597  
Name: ONAWA COMMUNITY FOUNDATION

Form 990-EZ, Special Condition Description:

Special Condition Description
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Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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 & deferred compensation	(E) Expense account and other allowances
STEVE GOSSAGE 315 10TH STREET ONAWA,IA 51040	PRESIDENT 1 00	0		
JOHN HELLER 1030 10TH STREET ONAWA,IA 51040	VICE PRESIDE 1 00	0		
BEAU HUPKE 1016 10TH STREET ONAWA,IA 51040	SEC/TREAS 1 00	0		
MATT MINNIHAN 906 9TH STREET ONAWA,IA 51040	DIRECTOR 1 00	0		
AARON STANGEL 821 IOWA AVE ONAWA,IA 51040	DIRECTOR 1 00	0		
GERI JOHNSON 1714 16TH STREET ONAWA,IA 51040	DIRECTOR 1 00	0		
FRAN TRAMP 1600 DIAMOND ST ONAWA,IA 51040	DIRECTOR 1 00	0		
BOB SKELTON 914 DIAMOND STREET ONAWA,IA 51040	DIRECTOR 1 00	0		
JEREMY BRADEN 1314 15TH STREET ONAWA,IA 51040	DIRECTOR 1 00	0		
TERESA MILLER 418 E IOWA AVE PO BOX 135 ONAWA,IA 51040	DIRECTOR 1 00	0		
AMY MAULE 19897 LARPENTEUR MEM RD PO BOX 238 ONAWA,IA 51040	DIRECTOR 1 00	0		