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Form 990-PF

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

OMB No 1545-0052

2011

Department of the Treasury
Internal Revenue Service

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

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

A Employer identification number
42-6521745

Number and street (or P O box number if mail is not delivered to street address)
15015 NORTHVIEW DRIVE

Room/suite

B Telephone number (see page 10 of the instructions)
(515) 986-1725

City or town, state, and ZIP code
URBANDALE, IA 50323

C If exemption application is pending, check here

D 1. Foreign organizations, check here

D 2. Foreign organizations meeting the 85% test, check here and attach computation

H Check type of organization

☒ Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)

J Accounting method

\$ 12,085,670

☐ Cash

☒ Accrual

☐ Other (specify)

(Part I, column (d) must be on cash basis.)

E If private foundation status was terminated under section 507(b)(1)(A), check here

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,155	4,155		
	4 Dividends and interest from securities.	93,654	93,654		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	32,400			
	b Gross sales price for all assets on line 6a _____ 1,088,300				
	7 Capital gain net income (from Part IV, line 2)		32,400		
	8 Net short-term capital gain			2,014	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	4,783,884	130,892	4,652,992	
	12 Total. Add lines 1 through 11	4,914,093	261,101	4,655,006	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages	2,208,705		2,208,705	
	15 Pension plans, employee benefits	106,283		106,283	
	16a Legal fees (attach schedule).	394		394	
	b Accounting fees (attach schedule).	92,050	5,410	92,050	
	c Other professional fees (attach schedule)	183,048		183,048	
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	270,142		270,142	
	19 Depreciation (attach schedule) and depletion . . .	161,142		161,142	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	1,239,685	64,791	1,239,685	
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	4,261,449	70,201	4,261,449	0
	25 Contributions, gifts, grants paid	237,369			237,369
	26 Total expenses and disbursements. Add lines 24 and 25	4,498,818	70,201	4,261,449	237,369
	27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements		415,275			
b Net investment income (if negative, enter -0-)			190,900		
c Adjusted net income (if negative, enter -0-)				393,557	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat No 11289X

Form 990-PF (2011)

Part II

Balance Sheets

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

Assets	1	Cash—non-interest-bearing	140,106	132,133	132,133
	2	Savings and temporary cash investments	767,428	696,194	696,194
	3	Accounts receivable ▶ <u>356,078</u>			
		Less allowance for doubtful accounts ▶ _____	226,498	356,078	356,078
	4	Pledges receivable ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	34,879	35,768	35,768
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)	6,434,554	6,612,244	6,913,622	
14	Land, buildings, and equipment basis ▶ <u>6,292,769</u>				
	Less accumulated depreciation (attach schedule) ▶ <u>2,846,853</u>	1,872,710	3,445,916	3,930,000	
15	Other assets (describe ▶ _____)	1,467,871	21,875	21,875	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		10,944,046	11,300,208	12,085,670
Liabilities	17	Accounts payable and accrued expenses	383,055	371,174	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	35,215	44,610	
	23	Total liabilities (add lines 17 through 22)	418,270	415,784	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted	10,525,776	10,884,424	
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	10,525,776	10,884,424	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	10,944,046	11,300,208	

Part III

Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	10,525,776
2	Enter amount from Part I, line 27a	2	415,275
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	10,941,051
5	Decreases not included in line 2 (itemize) ▶ _____	5	56,627
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	10,884,424

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	32,400
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	2,014

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	201,568	6,432,533	0 03134
2009	170,228	6,053,242	0 02812
2008	359,120	6,414,690	0 05598
2007	602,375	6,731,374	0 08949
2006	662,105	6,937,117	0 09544

2	Total of line 1, column (d).	2	0 30037
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 06008
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	6,585,089
5	Multiply line 4 by line 3.	5	395,599
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,909
7	Add lines 5 and 6.	7	397,508
8	Enter qualifying distributions from Part XII, line 4.	8	237,369

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

Part VI

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

1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1			
		Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	3,818
c		All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3		Add lines 1 and 2.		3	3,818
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	3,818
6		Credits/Payments			
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a	4,254	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	2,200	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	6,454
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached		8	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	2,636
11		Enter the amount of line 10 to be Credited to 2012 estimated tax <input type="checkbox"/> 2,636	Refunded <input type="checkbox"/>	11	

Part VII-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either			
	• By language in the governing instrument, or			
	• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> IA _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of JOHN W GRUBB Telephone no (515) 986-1725 Located at 15015 NORTHVIEW DRIVE URBANDALE IA ZIP+4 50323			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year.			
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	15		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.).	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

Part VII-B

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

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

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOHN W GRUBB 15015 NORTHVIEW DRIVE URBANDALE,IA 50323	PRES, SEC, TREA 1 00	0		
2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DONNA DESHAW 408 BRIDGE ST ELKADER,IA 52043	RN 40 00	48,827	2,883	
AMANADA SCHLUETER 37282 ALPHA AVENUE STRAWBERRY POINT,IA 52076	D O N 40 00	49,861	4,879	
LINDA FRIEDLEIN 20661 178TH ST FARMERSBURG,IA 52047	RN 40 00	52,550	4,096	
JULIE MAYNE 321 CENTER ST MCGREGOR,IA 52157	D O N 40 00	56,291	4,501	
CHERI LEACHMAN 335 FAIRVIEW HEIGHTS LANE HARPERS FERRY,IA 52146	ADMINISTRATOR 40 00	65,028		
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MILLENNIUM REHAB AND CONSULTING 4725 MERLE HAY RD SUITE 107 DES MOINES,IA 50322	SKILLED THERAPIES	169,439
DIVERSACARE LLC PO BOX 2252 CEDAR RAPIDS,IA 52406		
HEALTH CARE OF IOWA INC 4080 1st AVENUE NE SUITE 103 CEDAR RAPIDS,IA 52402	CONSULTING	114,582
	ADMINISTRATION	256,807
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATES 2 NURSING HOMES FOR THE ELDERLY WITH APPROXIMATELY 124 BEDS	4,198,947
2	
3	
4	

Part IX-B

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

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

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	5,172,270
b	Average of monthly cash balances.	1b	1,513,100
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	6,685,370
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	6,685,370
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	100,281
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,585,089
6	Minimum investment return. Enter 5% of line 5.	6	329,254

Part XI

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

1	Minimum investment return from Part X, line 6.	1	329,254
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	3,818
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,818
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	325,436
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	325,436
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	325,436

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	237,369
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	237,369
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	237,369
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see page 26 of the instructions)

		(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1	Distributable amount for 2011 from Part XI, line 7				325,436
2	Undistributed income, if any, as of the end of 2011				
a	Enter amount for 2010 only.				
b	Total for prior years 20____, 20____, 20____				
3	Excess distributions carryover, if any, to 2011				
a	From 2006.				326,267
b	From 2007.				276,007
c	From 2008.				48,270
d	From 2009.				
e	From 2010.				
f	Total of lines 3a through e.	650,544			
4	Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 237,369				
a	Applied to 2010, but not more than line 2a				
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d	Applied to 2011 distributable amount.				237,369
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	88,067			88,067
6	Enter the net total of each column as indicated below:				
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5	562,477			
b	Prior years' undistributed income Subtract line 4b from line 2b.				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e	Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f	Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).				
8	Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions).	238,200			
9	Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a.	324,277			
10	Analysis of line 9				
a	Excess from 2007. . . .				276,007
b	Excess from 2008. . . .				48,270
c	Excess from 2009. . . .				
d	Excess from 2010. . . .				
e	Excess from 2011. . . .				

Part XIVPrivate Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2011	(b) 2010	(c) 2009	(d) 2008	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b

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

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	237,369
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
1 Program service revenue						
a NURSING HOME						4,224,398
b ASSISTED LIVING						409,300
c						
d						
e						
f						
g Fees and contracts from government agencies						
2 Membership dues and assessments. . . .						
3 Interest on savings and temporary cash investments			14	4,155		
4 Dividends and interest from securities. . . .			14	93,654		
5 Net rental income or (loss) from real estate						
a Debt-financed property.						
b Not debt-financed property.						
6 Net rental income or (loss) from personal property						
7 Other investment income.			14	130,892		
8 Gain or (loss) from sales of assets other than inventory			18	32,400		
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory. .						
11 Other revenue a OTHER						19,294
b						
c						
d						
e						
12 Subtotal Add columns (b), (d), and (e). .				261,101		4,652,992
13 Total. Add line 12, columns (b), (d), and (e).						4,914,093

[illegible]

Part XVII

1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash.	1a(1)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

[illegible]

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

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge				
	*****			2012-11-07	*****
	Signature of officer or trustee			Date	Title
	Paid Preparer's Use Only	Preparer's Signature Wendy G Wiedner		Date	Check if self-employed <input checked="" type="checkbox"/>
Firm's name Meriwether Wilson and Company PLLC			Firm's EIN		
Regency W 5 4500 Westown Pkwy Ste 1					
Firm's address West Des Moines, IA 502666717			Phone no (515) 223-0002		

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

Additional Data

Software ID: 11000144
Software Version: 2011v1.2
EIN: 42-6521745
Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
STRATEGIC VALUE FUND	P	2008-02-28	2011-05-06
300 VOC ENERGY TRUST	P	2011-05-05	2011-06-07
1000 SPRINT AIRLINES INC	P	2011-05-25	2011-05-31
1000 SANDRIDGE PERMIAN TRUST	P	2011-08-10	2011-09-13
700 CHINA ZENIX AUTO INTL LTD	P	2011-05-11	2011-06-13
400 YANDEX NV-A	P	2011-05-24	2011-06-27
300 FREESCALE SEMICONDUCTOR HOLDINGS	P	2011-05-26	2011-06-27

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,030,386		1,000,000	30,386
6,360		6,300	60
11,662		12,000	-338
18,474		18,000	474
3,339		4,200	-861
13,048		10,000	3,048
5,031		5,400	-369

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			30,386
			60
			-338
			474
			-861
			3,048
			-369

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
NATIONAL RIFLE ASSOCIATION 11250 WAPLES MILL ROAD FAIRFAX,VA 22030	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	500
HABITAT FOR HUMANITY2200 E EUCLID DES MOINES,IA 50317	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
FURRY FRIENDS REFUGE9235 SWANSON BLVD CLIVE,IA 50325	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
EDGEWATER9225 CASCADE AVENUE WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
AMERICAN CANCER SOCIETY4080 FIRST AVENUE NE SUITE 101 CEDAR RAPIDS,IA 52402	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,500
YOUTH HOMES OF MID-AMERICA PO BOX 39 JOHNSTON,IA 50131	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
WEST DES MOINES CHRISTIAN CHURCH4501 MILLS CIVIC PKWY WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	11,500
SCIENCE CENTER OF IOWA401 W MARTIN LUTHER KING JR PKWY DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
ROCK IN PREVENTION7628 HICKMAN RD DES MOINES,IA 50324	NONE	PUBLIC	TO FURTHER EXEMPT PURPOSE	1,000
PAWS AND EFFECT4020 JOHN LYNDE RD DES MOINES,IA 50312	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
EMPLOYEE AND FAMILY RESOURCES505 5TH AVE SUITE 930 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	3,000
DISABLED AMERICAN VETERANS PO BOX 14301 CINCINNATI,OH 45250	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	100
AMERICAN HEART ASSOCIATION 1111 9TH ST SUITE 280 DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
IOWA STATE FAIR BLUE RIBBON FOUNDATPO BOX 57130 DES MOINES,IA 50317	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	8,024
IA HEALTH FDN FESTIVAL OF TREES LIG1440 INGERSOLL AVENUE DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
EASTER SEALS OF IOWA401 NE 66TH AVE DES MOINES,IA 50313	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
ANIMAL RESCUE LEAGUE OF IOWA 5452 NE 22ND STREET DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
IOWA HEALTH CARE ASSOC FOUNDATION6750 WESTOWN PARKWAY SUITE 100 WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	20,000
VARIETY CLUB OF IOWA505 FIFTH AVENUE STE 310 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	154,500
SHRINE CIRCUS FUNDPO BOX 8117 DES MOINES,IA 50301	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	245
Total  3a				237,369

TY 2011 Accounting Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION	5,410	5,410	5,410	0
ACCOUNTING	86,640	0	86,640	0

TY 2011 Contractor Compensation Explanation

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

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

TY 2011 Land, Etc. Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Miscellaneous	480,393	480,393		
Land	109,113		109,113	
Buildings	4,799,407	1,753,789	3,045,618	3,930,000
Machinery and Equipment	903,856	612,671	291,185	

TY 2011 Legal Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	394	0	394	0

TY 2011 Other Assets Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID INCOME TAX	4,254	436	436
DIVIDEND RECEIVABLE	6,220	21,439	21,439

TY 2011 Other Decreases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Description	Amount
BOOK TAX DIFFERENCE DEPRECIATION	11,518
BOOK TAX DIFFERENCE BRISTOL K-1	6,461
BOOK TAX DIFFERENCE AVISTA K-1	38,648

TY 2011 Other Expenses Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WORKMENS COMPENSATION	75,516		75,516	
UTILITIES	170,012		170,012	
TELEPHONE	14,429		14,429	
SUPPLIES	184,531		184,531	
STAFF EDUCATION	18,480		18,480	
SNF SUPPLIES & THERAPIES	209,768		209,768	
REPAIRS & MAINTENANCE	123,135		123,135	
OFFICE EXPENSE	44,436		44,436	
OFFICE EXPENSE	37,382	37,382	37,382	
LINEN AND BEDDING	10,427		10,427	
INVESTMENT FEES	27,409	27,409	27,409	
INSURANCE	46,701		46,701	
INCONTENENT CARE	2,677		2,677	
EMPLOYEE RECRUITMENT	3,980		3,980	
DUES & LICENSE	10,563		10,563	
DIETARY	212,610		212,610	
BUSINESS TRAVEL	9,217		9,217	
BUSINESS EXPENSE	805		805	
ADVERTISING	37,607		37,607	

TY 2011 Other Income Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	130,892	130,892	4,652,992
OTHER	19,294		
NURSING HOME	4,224,398		
ASSISTED LIVING	409,300		

TY 2011 Other Liabilities Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Description	Beginning of Year - Book Value	End of Year - Book Value
DEPOSITS	35,215	44,610

TY 2011 Other Professional Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NURSING HOME MANAGMENT& OTHER PROF FEES	183,048	0	183,048	0

TY 2011 Taxes Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROPERTY	94,395		94,395	
PAYROLL	171,929		171,929	
EXCISE TAX ON INVESTMENT INCOME	3,818		3,818	