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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 <div> <div>2011</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2011 calendar year, or tax year beginning 10-01-2011 and ending 09-30-2012		D Employer identification number	
B Check if applicable		42-0923424	
<input type="checkbox"/> Address change		E Telephone number	
<input type="checkbox"/> Name change		(712) 859-3885	
<input type="checkbox"/> Initial return		G Gross receipts \$ 15,942,789	
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			
C Name of organization UPPER DES MOINES OPPORTUNITY INC			
Doing Business As			
Number and street (or P O box if mail is not delivered to street address)		Room/suite	
101 ROBINS STREET PO BOX 519			
City or town, state or country, and ZIP + 4			
GRAETTINGER, IA 513420519			
F Name and address of principal officer JAMEY WHITNEY 101 ROBINS STREET PO BOX 519 GRAETTINGER, IA 513420519		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶	
J Website: WWWUDMO.COM			

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO BUILD STRONGER COMMUNITIES BY ADDRESSING THE EFFECTS OF POVERTY ON INDIVIDUALS & FAMILIES		
	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	25
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	268
6 Total number of volunteers (estimate if necessary)	6	2,580	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	16,908,035	15,235,736
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	439,763	373,835
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,641	-51,697
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	0
		17,358,439	15,557,874
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	7,212,133	5,268,624
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,848,705	7,141,674
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 2,768		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,309,241	2,061,855
	19 Revenue less expenses Subtract line 18 from line 12	17,370,079	14,472,153
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	-11,640	1,085,721
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances Subtract line 21 from line 20	3,348,671	4,242,684
		1,131,132	939,424
		2,217,539	3,303,260

Part II	Signature Block
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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			2013-03-21 Date	
	JAMEY WHITNEY EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	DENES TOBIE	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00200892
	Firm's name (or yours if self-employed), address, and ZIP + 4	WIPFLI LLP PO BOX 8700 MADISON, WI 537088700			EIN 39-0758449
					Phone no (608) 274-1980

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

UPPER DES MOINES OPPORTUNITY, INC IS DEDICATED TO HELPING BUILD STRONGER COMMUNITIES BY ADDRESSING THE EFFECTS OF POVERTY ON INDIVIDUALS AND FAMILIES THE ORGANIZATION'S VISION FOR THEIR REGION IS ALL RESIDENTS PLAY AN ACTIVE ROLE AS COMMUNITY CITIZENS, HAVE PLACES TO GO IF THEY FACE HARD TIMES, AND HAVE SUPPORT AND OPPORTUNITIES AS THEY WORK TOWARD ECONOMIC SECURITY

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 5,417,321 including grants of \$ 4,859,377) (Revenue \$ 11,721)
WEATHERIZATION/ENERGY ASSISTANCETHIS CATEGORY INCLUDES A VARIETY OF PROGRAMS AND SERVICES DESIGNED TO ALLEVIATE THE ENERGY BURDEN OF ELIGIBLE HOUSEHOLDS TWO MAJOR PROGRAMS INCLUDED ARE WEATHERIZATION AND LIHEAP WEATHERIZATION - THE WEATHERIZATION ASSISTANCE PROGRAM HELPS TO REDUCE THE HEATING AND COOLING COSTS FOR LOW-INCOME PERSONS BY IMPROVING THE ENERGY EFFICIENCY OF THEIR HOMES DURING THE 2012 FISCAL YEAR, A TOTAL OF \$2,285,138 WAS EXPENDED TO WEATHERIZE 228 HOMES IN UPPER DES MOINES OPPORTUNITY'S 12-COUNTY SERVICE AREA THE AVERAGE PER HOME WAS APPROXIMATELY \$10,023 LIHEAP - THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM WAS ESTABLISHED TO HELP LOW-INCOME IOWA HOMEOWNERS AND RENTERS PAY FOR A PORTION OF THEIR PRIMARY HEATING COSTS FOR THE WINTER HEATING SEASON, TO ENCOURAGE REGULAR UTILITY PAYMENTS, TO PROMOTE ENERGY AWARENESS AND TO ENCOURAGE REDUCTION OF ENERGY USAGE THROUGH ENERGY EFFICIENCY AND CLIENT EDUCATION THE ASSISTANCE IS BASED ON HOUSEHOLD INCOME, HOUSEHOLD SIZE, TYPE OF FUEL AND TYPE OF HOUSING APPLICATIONS FOR ASSISTANCE ARE TAKEN FROM OCTOBER 1 THROUGH APRIL 15 AT EACH OF UPPER DES MOINES OPPORTUNITY'S COUNTY OUTREACH CENTERS DURING FISCAL YEAR 2012, UPPER DES MOINES OPPORTUNITY, INC PROVIDED LIHEAP ASSISTANCE TO 6,163 HOUSEHOLDS IN THE ORGANIZATION'S 12-COUNTY SERVICE AREA	

4b	(Code) (Expenses \$ 4,815,007 including grants of \$ 0) (Revenue \$ 6,207)
CHILD EDUCATIONTHIS CATEGORY INCLUDES A VARIETY OF PROGRAMS AND SERVICES GEARED TOWARD THE CARE AND EDUCATION OF YOUNG CHILDREN PARENTS MAY ALSO BE ASSISTED THROUGH THESE INITIATIVES HEAD START/EARLY HEAD START/CHILD DEVELOPMENT CENTERS/4-YEAR-OLD VOLUNTARY PRESCHOOL - UPPER DES MOINES OPPORTUNITY (UDMO) HEAD START AND EARLY HEAD START PROGRAMS AND CHILD DEVELOPMENT CENTERS SERVED 631 CHILDREN AND THEIR FAMILIES DURING THE 2011-2012 PROGRAM YEAR HEAD START IS FUNDED TO SERVE 344 CHILDREN AND EARLY HEAD START IS FUNDED FOR 176 CHILDREN ALL PROGRAMS MAINTAINED FULL ENROLLMENT THROUGHOUT THE PROGRAM YEAR HEAD START SERVES MANY MORE CHILDREN IN PARTNERSHIPS WITH SCHOOL DISTRICTS IN ITS EIGHT-COUNTY SERVICE AREA UPPER DES MOINES OPPORTUNITY'S HEAD START PROGRAMS ARE AVAILABLE IN BUENA VISTA, CLAY, DICKINSON, EMMET, O'BRIEN, OSCEOLA, PALO ALTO, AND POCAHONTAS OF THE 391 CHILDREN SERVED BY HEAD START, 65% LIVED IN FAMILIES WITH INCOMES BELOW 100% OF POVERTY, 18% LIVED IN FAMILIES BETWEEN 100 AND 130% OF POVERTY, 6% LIVED IN FAMILIES ABOUT 130% OF POVERTY, 8% RECEIVED PUBLIC ASSISTANCE, 2% WERE IN FOSTER CARE, AND 1% WERE HOMELESS OF THE 240 CHILDREN SERVED BY EARLY HEAD START, 83% LIVED IN FAMILIES WITH INCOMES BELOW 100% OF POVERTY AND 9% LIVED IN FAMILIES WITH INCOMES BETWEEN 100% AND 130% OF POVERTY, AND 8% RECEIVED PUBLIC ASSISTANCE HEAD START SERVED 12 8% OF CHILDREN WITH DISABILITIES EARLY HEAD START SERVED 18 1% OF CHILDREN WITH DISABILITIES HEAD START AND EARLY HEAD START CLASSROOMS WERE ACCREDITED BY THE NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN (NAEYC) DURING THE PROGRAM YEAR	

4c	(Code) (Expenses \$ 1,408,095 including grants of \$ 109,459) (Revenue \$ 24,518)
COMMUNITY SERVICESCOMMUNITY SERVICES INCLUDES A VARIETY OF PROGRAMS SERVING ELIGIBLE PARTICIPANTS WITHIN UPPER DES MOINES OPPORTUNITY'S 12-COUNTY SERVICE AREA ELIGIBILITY MAY VARY BY PROGRAM	

(Code) (Expenses \$ 764,631 including grants of \$ 0) (Revenue \$ 10)
FOOD PROGRAMS

(Code) (Expenses \$ 476,418 including grants of \$ 0) (Revenue \$ 5,679)
HEALTH PROGRAMS

(Code) (Expenses \$ 476,259 including grants of \$ 165,537) (Revenue \$ 250,999)
OUTREACH

(Code) (Expenses \$ 227,861 including grants of \$ 134,251) (Revenue \$ 47,685)
RENTAL HOUSING FACILITIES FOR LOW TO MODERATE INCOME HOUSEHOLDS
















(Code) (Expenses \$ 16,734 including grants of \$ 0) (Revenue \$ 27,016)
CORPORATE

4d	Other program services (Describe in Schedule O)				
	(Expenses \$	1,961,903	including grants of \$	299,788)	(Revenue \$ 331,389)

4e	Total program service expenses \$ 13,602,326
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Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. 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
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	Yes	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	Yes	
b	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? If "Yes," complete Schedule D, Part VII. 		No
c	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? If "Yes," complete Schedule D, Part VIII. 		No
d	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? If "Yes," complete Schedule D, Part IX. 		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 		No
f	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 (ASC 740)? If "Yes," complete Schedule D, Part X. 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? If "Yes," complete Schedule F, Part II and IV		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S? If "Yes," complete Schedule F, Part III and IV		No
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? If "Yes," complete Schedule G, Part I		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements		

Part IV

Checklist of Required Schedules (continued)

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		No
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	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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		No
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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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		No
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		No
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		No
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		No
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		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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		No
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		No
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	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		No
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		No
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance						
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>						
		Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a	318			
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	Yes			
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	268			
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 (see instructions).	2b	Yes			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b				
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 or securities account)?	4a				No
b	If "Yes," enter the name of the foreign country: See instructions for 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				No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	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				No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
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?	7a				No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
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?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9a				
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b				
11	Section 501(c)(12) organizations. Enter					
a	Gross income from members or shareholders.	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a				
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b				
c	Enter the aggregate amount of reserves on hand.	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b				

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a25		
b	Enter the number of voting members included in line 1a, above, who are independent	1b25		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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	9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed ▶	
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ TRAVIS EDWARDS FISCAL DIRECTOR 101 ROBINS STREET PO BOX 519 GRAETTINGER,IA 51342 (712) 859-3885	

Check if Schedule O contains a response to any question in this Part VII

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.

- 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 neither the organization nor any related organizations compensated any current or former officer, director, or trustee

[illegible]

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	111,989	0	18,670

2	Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization	10
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		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SCHELLING CONSTRUCTION 44 14TH STREET NW SIOUX CENTER, IA 51250	CONSTRUCTION	884,787
DREAM BUILDERS 6558 280TH STREET HARTLEY, IA 51346	WEATHERIZATION SERVICES	248,748
TRI-STATE PLUMBING & HEATING 401 SOUTH MAIN STREET INWOOD, IA 51240	WEATHERIZATION SERVICES	164,103
JR CONSTRUCTION LLC 2991 ROCK RIVER BLUFF ROAD ROCK VALLEY, IA 51247	WEATHERIZATION SERVICES	151,728
HRT GENERAL REPAIR 303 FARMON STREET GOODELL, IA 50439	WEATHERIZATION SERVICES	144,696
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 8		

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	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	14,771,380				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	464,356				
	g	Noncash contributions included in lines 1a-1f \$ 133,123						
	h	Total. Add lines 1a-1f		15,235,736				
Program Service Revenue			Business Code					
	2a	OUTREACH REVENUE	624100	250,999	250,999			
	b	LOW INCOME RENTAL	531110	47,685	47,685			
	c	COMMUNITY SERVICES	624200	24,518	24,518			
	d	WEATHERIZATION	624200	11,721	11,721			
	e	CHILD EDUCATION	611710	6,207	6,207			
	f	All other program service revenue		32,705	32,705			
	g	Total. Add lines 2a-2f		373,835				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		4,732			4,732	
	4	Income from investment of tax-exempt bond proceeds . . .						
	5	Royalties						
	6a	Gross rents	(i) Real	(ii) Personal				
		b	Less rental expenses					
		c	Rental income or (loss)					
		d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b	Less cost or other basis and sales expenses					
		c	Gain or (loss)					
		d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from fundraising events . . .						
	9a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities . . .						
	10a	Gross sales of inventory, less returns and allowances	a					
	b	Less cost of goods sold	b					
	c	Net income or (loss) from sales of inventory . . .						
	Miscellaneous Revenue		Business Code					
	11a							
	b							
c								
d	All other revenue							
e	Total. Add lines 11a-11d							
12	Total revenue. See Instructions			15,557,874	373,835	0	-51,697	

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)
Check if Schedule O contains a response to any question in this Part IX

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 United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22	5,268,624	5,268,624		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	227,986		227,986	
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	5,294,339	5,031,768	261,046	1,525
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	404,851	384,321	19,838	692
9	Other employee benefits	795,404	756,089	38,976	339
10	Payroll taxes	419,094	398,346	20,536	212
11	Fees for services (non-employees)				
a	Management				
b	Legal	999		999	
c	Accounting	37,250		37,250	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	285,165	285,165		
12	Advertising and promotion	13,289	11,434	1,855	
13	Office expenses	528,315	454,569	73,746	
14	Information technology	26,102	22,459	3,643	
15	Royalties				
16	Occupancy	344,042	296,018	48,024	
17	Travel	338,933	291,622	47,311	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	219,070	188,491	30,579	
23	Insurance	8,490		8,490	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	REGISTRATIONS	18,505	18,505		
b	BOARD COSTS	14,521		14,521	
c					
d					
e					
f	All other expenses	227,174	194,915	32,259	
25	Total functional expenses. Add lines 1 through 24f	14,472,153	13,602,326	867,059	2,768
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			6,025	1	6,275
	2	Savings and temporary cash investments			893,438	2	1,053,720
	3	Pledges and grants receivable, net			868,170	3	654,877
	4	Accounts receivable, net			103,015	4	92,267
	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			13,764	7	6,764
	8	Inventories for sale or use			203,864	8	72,691
	9	Prepaid expenses and deferred charges			54,734	9	48,339
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	3,722,427			
	b	Less: accumulated depreciation	10b	1,414,676	850,208	10c	2,307,751
	11	Investments—publicly traded securities				11	
	12	Investments—other securities. See Part IV, line 11			349,519	12	0
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			5,934	15	0
	16	Total assets. Add lines 1 through 15 (must equal line 34)			3,348,671	16	4,242,684
Liabilities	17	Accounts payable and accrued expenses			553,449	17	706,100
	18	Grants payable				18	
	19	Deferred revenue			265,876	19	227,794
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	5,530
	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			305,873	23	0
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			5,934	25	0
	26	Total liabilities. Add lines 17 through 25			1,131,132	26	939,424
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			1,945,591	27	3,022,583
	28	Temporarily restricted net assets			271,948	28	280,677
	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			2,217,539	33	3,303,260
	34	Total liabilities and net assets/fund balances			3,348,671	34	4,242,684

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,557,874
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,472,153
3	Revenue less expenses Subtract line 2 from line 1	3	1,085,721
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,217,539
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,303,260

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	Yes	
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 separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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?	Yes	
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	

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 UPPER DES MOINES OPPORTUNITY INC	Employer identification number 42-0923424
--	--

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 Se**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.")	11,592,996	14,305,862	17,291,413	16,908,035	15,235,736	75,334,042
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	11,592,996	14,305,862	17,291,413	16,908,035	15,235,736	75,334,042
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						75,334,042

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	11,592,996	14,305,862	17,291,413	16,908,035	15,235,736	75,334,042
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	37,123	15,694	13,169	10,641	4,732	81,359
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)						75,415,401

12 Gross receipts from related activities, etc (See instructions)

122,591,727

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	99 890 %
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	96 010 %

16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2010. 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 stop here. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2011. 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 stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2010. 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 stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

Part IIIPart III

Support 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
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts 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						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 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		
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2011. 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 stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support tests—2010. 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 stop here. The organization qualifies as a publicly supported organization		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		

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 D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
UPPER DES MOINES OPPORTUNITY INC

Employer identification number
42-0923424

Part I

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

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

Part II

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

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

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

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4

Number of states where property subject to conservation easement is located ▶ _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, 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 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 accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

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

5

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

☐ Yes

☐ No

Part IV

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

1a

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

☐ Yes

☒ No

b

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

	Amount
1c	
1d	
1e	
1f	

2a

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

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

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

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		147,600		147,600
b Buildings		2,502,478	633,756	1,868,722
c Leasehold improvements				
d Equipment		1,072,349	780,920	291,429
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				2,307,751

Schedule D (Form 990) 2011

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	15,557,874
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	14,472,153
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,085,721
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	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,085,721

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	16,282,238
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	680,718
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	680,718
3	Subtract line 2e from line 1	3	15,601,520
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	-43,646
c	Add lines 4a and 4b	4c	-43,646
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	15,557,874

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	15,196,517
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	680,718
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	43,646
e	Add lines 2a through 2d	2e	724,364
3	Subtract line 2e from line 1	3	14,472,153
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	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	14,472,153

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, 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.

Identifier	Return Reference	Explanation
	PART IV, LINE 2B	UPPER DES MOINES OPPORTUNITY, INC. ACTS AS A FISCAL AGENT FOR EARLY CHILDHOOD IOWA LAKES REGION BOARD (ECI). THE REVENUE AND EXPENSES RELATED TO THIS ACTIVITY ARE NOT INCLUDED IN THIS RETURN. AS OF SEPTEMBER 30, 2012, THE AMOUNT DUE FROM ECI, AND INCLUDED IN ACCOUNTS RECEIVABLE, WAS \$34,015. ADDITIONALLY THE ORGANIZATION HOLDS SECURITY DEPOSIT FUNDS FOR RENTAL PROPERTIES IN THE AMOUNT OF \$5,530.
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	UPPER DES MOINES OPPORTUNITY, INC. IS REQUIRED TO ASSESS WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION ON THE TECHNICAL MERITS OF THE POSITION ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION. IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THAT POSITION IS NOT RECOGNIZED IN THE FINANCIAL STATEMENT. UPPER DES MOINES OPPORTUNITY, INC. HAS DETERMINED THERE ARE NO AMOUNTS TO RECORD AS ASSETS OR LIABILITIES RELATED TO UNCERTAIN TAX POSITIONS. FEDERAL RETURNS FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2009 AND BEYOND REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE.
PART XII, LINE 4B - OTHER ADJUSTMENTS		LOSS ON SALE OF INVESTMENT INCLUDED IN EXPENSE - 43,646
PART XIII, LINE 2D - OTHER ADJUSTMENTS		LOSS ON SALE OF INVESTMENT INCLUDED IN EXPENSE 43,646

Additional Data

Software ID:
Software Version:
EIN: 42-0923424
Name: UPPER DES MOINES OPPORTUNITY INC

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code)	(Expenses \$	764,631	including grants of \$	0)	(Revenue \$ 10)
FOOD PROGRAMS					
(Code)	(Expenses \$	476,418	including grants of \$	0)	(Revenue \$ 5,679)
HEALTH PROGRAMS					

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code)	(Expenses \$	476,259	including grants of \$	165,537)	(Revenue \$ 250,999)
OUTREACH					
(Code)	(Expenses \$	227,861	including grants of \$	134,251)	(Revenue \$ 47,685)
RENTAL HOUSING FACILITIES FOR LOW TO MODERATE INCOME HOUSEHOLDS					

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services				
(Code)	(Expenses \$	16,734	including grants of \$	0) (Revenue \$
CORPORATE				27,016)

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
MARDI ALLEN BOARD MEMBER	1 00	X						0	0	0
DON ALTENA BOARD MEMBER	1 00	X						0	0	0
TIFFANY ANDREASEN BOARD MEMBER (OCT-NOV)	1 00	X						0	0	0
LINDA ANKENY BOARD MEMBER (JULY-PRESENT)	1 00	X						0	0	0
DOUG BAILEY BOARD MEMBER	1 00	X						0	0	0
LUCAS BEENKEN BOARD MEMBER	1 00	X						0	0	0
GLENN BOHMER BOARD MEMBER	1 00	X						0	0	0
CHRISTI CHRISTENSEN BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
JILL CONLIN BOARD MEMBER (JULY-PRESENT)	1 00	X						0	0	0
JIM DEBOOM BOARD MEMBER	1 00	X						0	0	0
LORI ERICHSEN BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
CLARK FLETCHER BOARD MEMBER	1 00	X						0	0	0
RON GRAETTINGER BOARD MEMBER	1 00	X						0	0	0
HARLEY HETT BOARD MEMBER	1 00	X						0	0	0
HOLLY HINRICHS BOARD MEMBER (OCT-FEB)	1 00	X						0	0	0
JOYCE HUGHES BOARD MEMBER	1 00	X						0	0	0
BRETT JOHNSON BOARD MEMBER (AUG-PRESENT)	1 00	X						0	0	0
SANDY JOHNSON BOARD MEMBER (MAY-PRESENT)	1 00	X						0	0	0
KELLIE JONES BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
BEVERLY JUHL BOARD MEMBER	1 00	X						0	0	0
LAVONNE KIRK BOARD MEMBER	1 00	X						0	0	0
CHRIS LIVENGOOD BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
BURLIN MATTHEWS BOARD MEMBER	1 00	X						0	0	0
DAN MCCAIN BOARD MEMBER	1 00	X						0	0	0
JANE MCCORMICK BOARD MEMBER (OCT-FEB)	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
KIM MOTL BOARD MEMBER	1 00	X						0	0	0
CARLA PALSROK BOARD MEMBER	1 00	X						0	0	0
LARRY PEDLEY BOARD MEMBER	1 00	X						0	0	0
MARION ROETZEL BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
BARB ROHWER BOARD MEMBER (OCT-MAY)	1 00	X						0	0	0
JACK RYAN BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
RON SMITH BOARD MEMBER	1 00	X						0	0	0
LORI TIELBAR BOARD MEMBER (OCT-JULY)	1 00	X						0	0	0
VINCENT TRIGGS BOARD MEMBER	1 00	X						0	0	0
DAVID SCOTT PRESIDENT	1 00	X		X				0	0	0
CAROLANN FULLERTON SECRETARY/TREASURER	1 00	X		X				0	0	0
JAMEY WHITNEY EXECUTIVE DIRECTOR (JAN-PRESENT)	40 00			X				0	0	0
JOHN A WILSON INTERIM EXEC DIRECTOR (OCT-JAN)	40 00			X				32,737	0	0
TRAVIS EDWARDS FISCAL DIRECTOR	40 00			X				79,252	0	18,670

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization
UPPER DES MOINES OPPORTUNITY INC

Employer identification number
42-0923424

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 ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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 listed in the line 1 table ▶

3

Enter total number of other organizations listed in the line 1 table ▶

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 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
(1) ENERGY ASSISTANCE	6905	4,859,377			
(2) HOUSING ASSISTANCE	460	134,251			
(3) COMMUNITY SERVICE ASSISTANCE	549	109,459			
(4) OUTREACH ASSISTANCE	21525	165,537			

Part IV

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

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 THE ORGANIZATION FOLLOWS FEDERAL COMPLIANCE STANDARDS IN MONITORING GRANTS AND ASSISTANCE THIS INCLUDES MONITORING VISITS OR OTHER FOLLOW UP WITH RECIPIENTS OF GRANT ASSISTANCE

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Name of the organization
UPPER DES MOINES OPPORTUNITY INC

Employer identification number
42-0923424

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (OFFICE RNVTN)	X	1	133,123	FMV
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	Yes	No
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part III

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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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 UPPER DES MOINES OPPORTUNITY INC	Employer identification number 42-0923424
--	--

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	THE BY-LAWS OF UPPER DES MOINES OPPORTUNITY, INC HAVE BEEN UPDATED DURING FISCAL YEAR 2012 AS FOLLOWS ARTICLE I, SECTION 1, NUMBER OF DIRECTORS AND/OR REPRESENTATIVES ALL BOARD MEMBERS MUST EITHER BE APPOINTED OR ELECTED BY A DEMOCRATIC SELECTION PROCESS ARTICLE I, SECTION 2, ELECTION OF DIRECTORS AT LEAST 12 CLIENT REPRESENTATIVES SHALL BE SELECTED FROM WITHIN UPPER DES MOINES OPPORTUNITY, INC 'S 12 COUNTIES THE CLIENT REPRESENTATIVE NEED NOT BE LOW-INCOME TO REPRESENT THE CLIENT SECTOR LOW-INCOME INDIVIDUALS ARE PERSONS WHOSE INCOME IS SUCH AS TO MAKE THEM ELIGIBLE FOR THE PROGRAMS OF THIS CORPORATION THE CLIENT REPRESENTATIVES WILL BE APPROVED BY A MAJORITY VOTE OF THE BOARD OF DIRECTORS CLIENT REPRESENTATIVES MUST BE RESIDENTS OF THE COUNTY WHICH THEY REPRESENT AND MAY COME FROM SOLICITED FROM LOW-INCOME SUPPORT GROUPS SUCH AS COUNTY HOME HEALTH AGENCIES, COUNTY SOCIAL SERVICE BOARDS, COUNTY HOMES OR WORK ACTIVITY CENTERS, MENTAL HEALTH AGENCIES AND OTHER RELATED SERVICE PROVIDERS WHEN SELECTION OF A LOW-INCOME CLIENT REPRESENTATIVE IS NECESSARY NOMINEES OR RECOMMENDED PERSONS SHALL BE CONTACTED TO DETERMINE THEIR WILLINGNESS TO SERVE AND A NOMINATION FORM COMPLETED DESCRIBING WHY THEY WOULD BE INTERESTED IN SERVING ON THE MULTI-COUNTY BOARD BALLOTS WITH FINAL CANDIDATES SHALL BE SENT TO A MINIMUM OF 30% OF THOSE HOUSEHOLDS CURRENTLY ENROLLED IN AGENCY CSBG SERVICES IN THE COUNTY THEY REPRESENT THE CANDIDATE RECEIVING THE LARGEST NUMBER OF VOTES SHALL BE THE NEW LOW-INCOME BOARD MEMBER FOR THAT COUNTY AS LONG AS THE INDIVIDUAL IS A RESIDENT OF THE COUNTY BALLOTS SHALL BE COUNTED BY AGENCY STAFF AND AT LEAST ONE EXISTING BOARD MEMBER THE LOW INCOME BOARD MEMBERS WHO WERE ELECTED EITHER BY THE FADSS OR THE HEAD START PROGRAMS HAVE ALREADY BEEN ELECTED THROUGH A DEMOCRATIC SELECTION PROCESS AND WILL SIMPLY NEED TO BE APPROVED BY THE BOARD HEAD START PROGRAMS HAVE ALREADY BEEN ELECTED THROUGH A DEMOCRATIC SELECTION PROCESS AND WILL SIMPLY NEED TO BE APPROVED BY THE BOARD ARTICLE III, QUORUM THE QUORUM FOR CONDUCTING OFFICIAL BUSINESS OF ANY COMMITTEE OF THE CORPORATION SHALL BE 1/3 OF THE MEMBERS OF THAT BODY ARTICLE V, MEETINGS SECTIONS 1 THROUGH 4 NOW UNIFORMLY INCLUDE THE LANGUAGE THAT THE MEETINGS SPECIFIC TO EACH SECTION, "SHALL BE SUBJECT TO AND HELD IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 21, 'OFFICIAL MEETINGS OPEN TO THE PUBLIC' OF THE CODE OF IOWA" ARTICLE VI, SECTION 2, ELECTION AND TERMS OF OFFICERS IF OFFICERS RESIGN THEIR POSITIONS PRIOR TO EXPIRATION OF THEIR TERMS OR ARE REMOVED FROM OFFICE, THE VACANCY SHALL BE FILLED BY THE BOARD OF DIRECTORS BY ELECTION FOR THE UNEXPIRED PORTION OF THE TERM IF THE VICE-PRESIDENT CHOOSES NOT TO ACCEPT THE PRESIDENCY, THE VACANCY SHALL BE FILLED BY THE BOARD OF DIRECTORS THROUGH AN ELECTION FOR THE UNEXPIRED PORTION OF THE TERM AT THE END OF SAID TERM THERE WILL BE AN ELECTION FOR THE BOARD PRESIDENT, AND THE VICE PRESIDENT WOULD REMAIN ELIGIBLE TO BE ELECTED TO THE OFFICE OF PRESIDENT ARTICLE VII, SECTION 3, SECRETARY/TREASURER THE SECRETARY/TREASURER, OR DESIGNEE, SHALL GIVE ALL NOTICES REQUIRED BY STATUTE, BYLAW, OR RESOLUTION, AND SHALL PERFORM SUCH OTHER DUTIES AS ARE INCIDENT TO THE OFFICE THE SECRETARY/TREASURER SHALL BE A MEMBER OF THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS ARTICLE XII, COMMITTEES THIS SECTION REFLECTS THE CURRENT STANDING COMMITTEES AS THE EXECUTIVE COMMITTEE AND A FINANCE/AUDIT COMMITTEE (COMBINING THE PREVIOUS SEPARATE FINANCE AND AUDIT COMMITTEES) AND ELIMINATING A TRAINING COMMITTEE
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 WAS REVIEWED BY THE BOARD OF DIRECTORS AT A REGULAR MEETING (IN CONJUNCTION WITH THE PRESENTATION OF THE ANNUAL AUDIT)
	FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS AND KEY EMPLOYEES ARE REQUIRED TO ANNUALLY DISCLOSE ANY CONFLICTS OF INTEREST AND SUBMIT THE SIGNED DISCLOSURE FORM TO THE ORGANIZATION THEY ALSO RECEIVE ANNUAL TRAINING ON THE CONFLICT OF INTEREST POLICY BOARD MEMBERS AND KEY EMPLOYEES ARE ASKED TO REPORT ANY ADDITIONAL CONFLICTS THAT MAY ARISE THROUGHOUT THE YEAR AND THEY ARE ASKED TO ABSTAIN FROM DISCUSSION AND VOTING ON ANY BOARD MEETING TOPICS FOR WHICH THEY MAY HAVE A CONFLICT
	FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION IS DETERMINED BY EVALUATING AGENCY COMPENSATION RATES WITH AN AGENCY-DEVELOPED REGIONAL COMPENSATION STUDY AND A STATEWIDE WAGE COMPARABILITY STUDY OF OTHER COMMUNITY ACTION AGENCIES COMPENSATION IS ALSO TIED TO ANNUAL EMPLOYEE EVALUATIONS TO DETERMINE A FAIR AND REASONABLE COMPENSATION FOR ALL OF THE ADMINISTRATIVE POSITIONS, A WAGE COMPARABILITY STUDY IS CONDUCTED AND COMPLETED APPROXIMATELY EVERY 2 YEARS SALARIES FOR THE SAME AND/OR LIKE POSITIONS ARE COMPARED TO SIMILAR ONES THROUGHOUT THE STATE AND OR LIKE AREAS IN THE MIDWEST
	FORM 990, PART VI, SECTION C, LINE 19	A COPY OF THE FORM 990, ANNUAL AUDIT, CONFLICT OF INTEREST POLICY, OR OTHER ORGANIZATIONAL DOCUMENTS ARE AVAILABLE UPON REQUEST THROUGH OUR ORGANIZATION'S WEBSITE BOARD OF DIRECTORS MEETING MINUTES ARE ALSO AVAILABLE FOR VIEWING ON THE WEBSITE AT ANY TIME

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
UPPER DES MOINES OPPORTUNITY INC

Employer identification number
42-0923424

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) UDMO FOUNDATION 101 ROBINS STREET PO BOX 519 GRAETTINGER, IA 513420519 04-3845006	FOUNDATION	IA	501(C)(3)	PF	UPPER DES MOINES OPPORTUNITY INC	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) SIBLEY ONE LP 14 WEST 21ST STREET SUITE 3 SPENCER, IA 51301 42-1416428	LOW-INCOME HOUSING	IA	N/A	RELATED	-26,464			No		Yes		

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2011

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP		DURING FISCAL YEAR 2012, UPPER DES MOINES OPPORTUNITY, INC DISPOSED OF THEIR INVESTMENT IN SIBLEY ONE, LP THE ORGANIZATION RECEIVED IT'S FINAL SCHEDULE K-1 FOR THE INVESTMENT DURING FISCAL YEAR 2012