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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 01-01-2012 , and ending 12-31-2012

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		B Telephone number (see instructions) (515) 986-1725	
City or town, state, and ZIP code URBANDALE, IA 50323		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 11,205,758		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) (Part I, column (d) must be on cash basis.)			

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 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	4,588	4,588		
	4 Dividends and interest from securities.	93,503	93,503		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	372,184			
	b Gross sales price for all assets on line 6a _____ 3,419,157				
	7 Capital gain net income (from Part IV , line 2)		372,184		
	8 Net short-term capital gain			1,949	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	4,286,150	42,746	4,243,404	
	12 Total. Add lines 1 through 11	4,756,425	513,021	4,245,353	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages	2,044,206		2,044,206	
	15 Pension plans, employee benefits	107,816		107,816	
	16a Legal fees (attach schedule)	17,969	659	17,969	
	b Accounting fees (attach schedule)	93,657	5,442	93,657	
	c Other professional fees (attach schedule)	176,968		176,968	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	328,036		328,036	
	19 Depreciation (attach schedule) and depletion	187,180		187,180	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,262,155	70,912	1,262,155	
	24 Total operating and administrative expenses. Add lines 13 through 23	4,217,987	77,013	4,217,987	0
	25 Contributions, gifts, grants paid	267,685			267,685
	26 Total expenses and disbursements. Add lines 24 and 25	4,485,672	77,013	4,217,987	267,685
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	270,753			
	b Net investment income (if negative, enter -0-)		436,008		
	c Adjusted net income (if negative, enter -0-)			27,366	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	132,133	137,600	137,600
	2	Savings and temporary cash investments	696,194	780,829	780,829
	3	Accounts receivable ▶ <u>300,485</u>			
		Less allowance for doubtful accounts ▶ _____	356,078	300,485	300,485
	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	35,768	37,013	37,013
	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)	6,612,244	7,076,515	7,525,976
	14	Land, buildings, and equipment basis ▶ <u>6,347,091</u>			
		Less accumulated depreciation (attach schedule) ▶ <u>3,043,310</u>	3,445,916	3,303,781	2,400,000
	15	Other assets (describe ▶ _____)	21,875	23,855	23,855
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	11,300,208	11,660,078	11,205,758
Liabilities	17	Accounts payable and accrued expenses	371,174	475,161	
	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 ▶ _____)	44,610	42,990	
	23	Total liabilities (add lines 17 through 22)	415,784	518,151	
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	10,884,424	11,141,927	
	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)	10,884,424	11,141,927	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	11,300,208	11,660,078	

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	10,884,424
2	Enter amount from Part I, line 27a	2	270,753
3	Other increases not included in line 2 (itemize) ▶ _____	3	15,326
4	Add lines 1, 2, and 3	4	11,170,503
5	Decreases not included in line 2 (itemize) ▶ _____	5	28,576
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,141,927

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			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a 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	372,184
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 instructions) If (loss), enter -0- in Part I, line 8		3	1,949

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))
2011	237,369	6,585,089	0 03605
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

2	Total of line 1, column (d).	2	0 24098
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 04820
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	7,353,733
5	Multiply line 4 by line 3.	5	354,413
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	4,360
7	Add lines 5 and 6.	7	358,773
8	Enter qualifying distributions from Part XII, line 4.	8	267,685

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

Part VIExcise 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	8,720	
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	8,720	
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	8,720	
6		Credits/Payments				
a		2012 estimated tax payments and 2011 overpayment credited to 2012	6a	3,900		
b		Exempt foreign organizations—tax withheld at source	6b			
c		Tax paid with application for extension of time to file (Form 8868)	6c	8,000		
d		Backup withholding erroneously withheld	6d			
7		Total credits and payments Add lines 6a through 6d.		7	11,900	
8		Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	2	
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	3,178	
11		Enter the amount of line 10 to be Credited to 2013 estimated tax	3,178	Refunded	11	

Part VII-AStatements 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 \$ _____ (2) On foundation managers \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____			
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 <ul style="list-style-type: none">By language in the governing instrument, orBy 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 instructions) 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 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? 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 instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2012, 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?	16		No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ <input type="checkbox"/>	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 2012?.	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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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 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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did it have excess business holdings in 2012 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.</i>).	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 2012?	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))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ 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 instructions).

☐ Yes ☒ 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?

☐ Yes ☒ 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 instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here. ☒

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?

☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

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 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	PRES, SEC, TREA	0		
15015 NORTHVIEW DRIVE	1 00			
URBANDALE,IA 50323				

2

Compensation of five highest-paid employees (other than those included on line 1—see 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	RN	50,260	3,274	
408 BRIDGE ST	40 00			
ELKADER,IA 52043				
AMANADA SCHLUETER	D O N	51,689	5,238	
37282 ALPHA AVENUE	40 00			
STRAWBERRY POINT,IA 52076				
MICHAEL BLUME	ADMIN	57,262	4,387	
606A GOLDEN AVENUE	40 00			
ELKADER,IA 52043				
JULIE MAYNE	D O N	56,107	4,462	
321 CENTER ST	40 00			
MCGREGOR,IA 52157				
CHERI LEACHMAN	ADMINISTRATOR	67,363		
335 FAIRVIEW HEIGHTS LANE	40 00			
HARPERS FERRY,IA 52146				
Total number of other employees paid over \$50,000. <input checked="" type="checkbox"/>				

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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 instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MILLENNIUM REHAB AND CONSULTING	SKILLED THERAPIES	230,938
4725 MERLE HAY RD SUITE 107 DES MOINES,IA 50322		
DIVERSACARE LLC	CONSULTING	114,289
PO BOX 2252 CEDAR RAPIDS,IA 52406		
HEALTH CARE OF IOWA INC	ADMINISTRATION	244,838
4080 1st AVENUE NE SUITE 103 CEDAR RAPIDS,IA 52402		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A Summary of Direct Charitable Activities	
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 OPERATES 2 NURSING HOMES FOR THE ELDERLY WITH APPROXIMATELY 124 BEDS	4,142,365
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see 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 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	6,502,789
b	Average of monthly cash balances.	1b	962,930
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	7,465,719
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	7,465,719
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	111,986
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,353,733
6	Minimum investment return. Enter 5% of line 5.	6	367,687

Part XI

Distributable Amount (see 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	367,687
2a	Tax on investment income for 2012 from Part VI, line 5.	2a	8,720
b	Income tax for 2012 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	8,720
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	358,967
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	358,967
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	358,967

Part XII

Qualifying Distributions (see 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	267,685
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	267,685
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 instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	267,685
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 instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				358,967
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012				
a From 2007.				276,007
b From 2008.				48,270
c From 2009.				
d From 2010.				
e From 2011.				
f Total of lines 3a through e.	324,277			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 267,685				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2012 distributable amount.				267,685
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)	91,282			91,282
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	232,995			
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 instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions). . . .	184,725			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a.	48,270			
10 Analysis of line 9				
a Excess from 2008. . . .				48,270
b Excess from 2009. . . .				
c Excess from 2010. . . .				
d Excess from 2011. . . .				
e Excess from 2012. . . .				

Part XIVPrivate Operating Foundations (see 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 2012, 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) 2012	(b) 2011	(c) 2010	(d) 2009	
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 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 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	267,685
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 instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
1 Program service revenue						
a NURSING HOME						3,797,816
b ASSISTED LIVING						426,353
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	4,588		
4 Dividends and interest from securities. . . .			14	93,503		
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	42,746		
8 Gain or (loss) from sales of assets other than inventory						372,184
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory. .						
11 Other revenue a OTHER						19,235
b						
c						
d						
e						
12 Subtotal Add columns (b), (d), and (e). .				140,837		4,615,588
13 Total. Add line 12, columns (b), (d), and (e).				13		4,756,425

[illegible]

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

[illegible]

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**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.

*****	2013-11-13	*****	<div style="border: 1px solid black; padding: 5px; font-size: 0.8em;"> May the IRS discuss this return with the preparer shown below (see Instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>
Signature of officer or trustee	Date	Title	

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ **Yes** ☐ **No**

**Paid
Preparer
Use
Only**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00024330
	Wendy G Wiedner	Wendy G Wiedner			
	Firm's name <input type="checkbox"/>	Meriwether Wilson and Company PLLC		Firm's EIN <input type="checkbox"/>	
		Regency W 5 4500 Westown Pkwy Ste 1			
	Firm's address <input type="checkbox"/>	West Des Moines, IA 502666717		Phone no (515) 223-0002	

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)
19700 TORTOISE NORTH AME ENER	P	2011-05-03	2012-11-27
500 FACEBOOK INC CL-A	P	2012-05-17	2012-05-18
847 835 CLEARBRIDGE ENERGY MLP OPP FD	P	2012-03-02	2012-11-26
31001 TORTOISE MLP FUND INC	P	2011-05-04	2012-11-29
50882 093 CLEARBRIDGE ENERGY MLP OPP FD	P	2011-06-09	2012-11-26
50901 CLEARBRIDGE ENERGY MLP	P	2010-01-01	2012-12-31
CWHL 2005-J4 A8	P	2012-01-01	2012-12-31
907 072 CLEARBRIDGE ENERGY MLP OPP FD	P	2011-12-01	2012-11-26
CHL MORTGAGE - RTN OF PRINC	P	2001-01-01	2012-12-31

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)
485,254		500,145	-14,891
19,170		19,000	170
16,329		16,182	147
752,736		739,803	12,933
983,704		915,079	68,625
1,144,089		840,521	303,568
307		307	
17,470		15,838	1,632
98		98	


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	
			-14,891
			170
			147
			12,933
			68,625
			303,568
			1,632

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 <i>Paid during the year</i>				
STRANDS OF STRENGTH 520 SOUTH 18TH STREET WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,400
MAYO CLINIC RESEARCH DEVELOPMENT 200 FIRST STREET SW ROCHESTER,MN 55905	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
MARTENSDALE COMMUNITY CHURCH BOX 200 MARTENSDALE,IA 50160	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
WESLEY LIFE MEAL'S ON WHEELS 5508 NW 88TH STREET JOHNSTON,IA 50131	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
ST JUDE CHILDREN'S RESEARCH HOSPITA 501 ST JUDE PLACE MEMPHIS,TN 38105	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,000
MEALS FROM THE HEARTLAND 7780 OFFICE PLAZA DR SUITE 136 WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	25,000
GDMLI 7700 MILLS CIVIC PARKWAY WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
CHILD ABUSE PREVENTION COUNCIL 2309 EUCLID AVENUE DES MOINES,IA 50310	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
CHILDREN FAMILIES OF IOWA 111 UNIVERSTIY AVENUE DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
BOYS AND GIRLS CLUB OF CENTRAL IOWA 1350 E WASHINGTON AVE DES MOINES,IA 50316	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	3,000
ANAWIM HOUSING 921 SIXTH AVENUE SUITE B DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
EDGEWATER 9225 CASCADE AVENUE WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
WEST DES MOINES CHRISTIAN CHURCH 4501 MILLS CIVIC PKWY WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	25,000
ROCK IN PREVENTION 7628 HICKMAN RD DES MOINES,IA 50324	NONE	PUBLIC	TO FURTHER EXEMPT PURPOSE	1,500
EMPLOYEE AND FAMILY RESOURCES 505 5TH AVE SUITE 930 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	3,000

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 <i>Paid during the year</i>				
AMERICAN HEART ASSOCIATION 1111 9TH ST SUITE 280 DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
IOWA STATE FAIR BLUE RIBBON FOUNDAT PO BOX 57130 DES MOINES,IA 50317	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	7,400
EASTER SEALS OF IOWA 401 NE 66TH AVE DES MOINES,IA 50313	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
ANIMAL RESCUE LEAGUE OF IOWA 5452 NE 22ND STREET DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
IOWA HEALTH CARE ASSOC FOUNDATION 6750 WESTOWN PARKWAY SUITE 100 WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	20,000
VARIETY CLUB OF IOWA 505 FIFTH AVENUE STE 310 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	135,385
Total  3a				267,685

TY 2012 Accounting Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION	5,442	5,442	5,442	0
ACCOUNTING	88,215	0	88,215	0

TY 2012 Contractor Compensation Explanation

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

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

TY 2012 Land, Etc. Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

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	4,810,620	1,893,338	2,917,282	2,400,000
Machinery and Equipment	946,965	669,579	277,386	

TY 2012 Legal Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES - INVESTMENT SERVICES	659	659	659	0
LEGAL FEES	17,310	0	17,310	0

TY 2012 Other Assets Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DIVIDEND RECEIVABLE	21,439	23,855	23,855

TY 2012 Other Decreases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Amount
NON-DEDUCTIBLE CONTRIBUTIONS	616
BOOK TAX DIFFERENCE PLAINS K-1	150
BOOK TAX DIFFERENCE DEPRECIATION	9,277
BOOK TAX DIFFERENCE AVISTA K-1	18,533

TY 2012 Other Expenses Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WORKMENS COMPENSATION	80,735		80,735	
UTILITIES	161,615		161,615	
TELEPHONE	12,895		12,895	
SUPPLIES	163,319		163,319	
STAFF EDUCATION	22,070		22,070	
SNF SUPPLIES & THERAPIES	278,883		278,883	
REPAIRS & MAINTENANCE	113,195		113,195	
OFFICE EXPENSE	46,574		46,574	
OFFICE EXPENSE	38,130	38,130	38,130	
LINEN AND BEDDING	9,807		9,807	
INVESTMENT FEES	32,782	32,782	32,782	
INSURANCE	45,849		45,849	
INCONTENENT CARE	2,985		2,985	
EMPLOYEE RECRUITMENT	4,046		4,046	
DUES & LICENSE	13,808		13,808	
DIETARY	193,569		193,569	
BUSINESS TRAVEL	9,815		9,815	
BUSINESS EXPENSE	876		876	
ADVERTISING	31,202		31,202	

TY 2012 Other Income Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other Investment Income	42,746	42,746	4,243,404
OTHER	19,235		
NURSING HOME	3,797,816		
ASSISTED LIVING	426,353		

TY 2012 Other Increases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Amount
BOOK TAX DIFFERENCE BRISTOL K-1	15,326

TY 2012 Other Liabilities Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Description	Beginning of Year - Book Value	End of Year - Book Value
ACCRUED INCOME TAX		4,820
DEPOSITS	44,610	38,170

TY 2012 Other Professional Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NURSING HOME MANAGMENT& OTHER PROF FEES	176,968	0	176,968	0

TY 2012 Taxes Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 12000229

Software Version: 2012v2.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROPERTY	158,370		158,370	
PAYROLL	160,946		160,946	
EXCISE TAX ON INVESTMENT INCOME	8,720		8,720	