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Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

Department of the Tresury Internal Revenue Services

▶ Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

<u>A</u> F	or the	2013 calendar year, or tax year beginning and e	ending					
Вс	heck of	C Name of organization		D Employer identific	cation number			
eq.	plicable	IOWA PROPANE EDUCATION AND RESEARCH	:					
	Address change	COUNCIL						
X	Name change	Doing Business As		42-1	<u>479879</u>			
느	Initial return	1 ' 1	Room/suite	1 - ·				
느	Termin- ated	PO BOX 57106	(515	<u>)-564-1260</u>				
\sqsubseteq	Amende	City of town, state or province, country, and ZIP or loreign postal code	G Gross receipts \$	864,476.				
L	Applica tion pending			H(a) Is this a group re				
	portern	F Name and address of principal officer: TERRY DAVIS		for subordinates	?Yes X No			
		SAME AS C ABOVE		H(b) Are all subordinates in				
		mpt status: 501(c)(3)X 501(c)(6) < (insert no.) 4947(a)(1) c	or 527	1	list. (see instructions)			
		e: ▶ N/A		H(c) Group exemption				
		organization: X Corporation Trust Association Other	<u>L Year</u>	of formation: 1998 N	A State of legal domicile: IA			
Pa		Summary						
e S		Briefly describe the organization's mission or most significant activities:		ZATION PROM	OTES			
Activities & Governance	_	PROPANE SAFETY EDUCATION AND SAFETY RESEARCE			_ 			
Jerr		Check this box In the organization discontinued its operations or dispose	sed of more	1 _ 1				
ő	_	Number of voting members of the governing body (Part VI, line 1a)			10			
2	l	Number of independent voting members of the governing body (Part VI, line 1b)		4	10			
ties	l	Total number of individuals employed in calendar year 2013 (Part V, line 2a) Total number of volunteers (estimate if necessary)	. }	5	0			
ξ	l	1 01-00	ાજી 🗀	6	15			
Ą		Fotal unrelated business revenue from Part VIII, column (C), line-12	Ÿ	7a	0.			
	<u> </u>	Net unrelated business taxable income from Form 990,T, fine 34	18/1		0.			
Ś				Prior Year	Current Year			
2	8	Contributions and grants (Part VIII, line 1h)	: · · · ∤ ├─	373,894.	863,899.			
Ę,	9	Program service revenue (Part VIII, line 2g)		1,246.	0. 577.			
Belen11614	10	Program service revenue (Part VIII, line 1h) nvestment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u> </u>	1,240.	0.			
			•	375,140.	864,476.			
N		Forat revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		141,319.	146,554.			
-		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	·	141,319.	140,554.			
Ü	14	Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	· -	0.	0.			
Charles and the charles and the charles are the charles and the charles are th	162	Professional fundraising fees (Part IX, column (A), line 11e)	· ·	0.	0.			
95	, 10a 1	Fotal fundraising eyenses (Part IX, column (D), line 25)	0.					
Щ,	19 -	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	*	541,265.	531,255.			
Ų	1-	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<u> </u>	682,584.				
		Revenue less expenses. Subtract line 18 from line 12	-	<307,444.				
- S	1.5	TOTALIS TO SECURITION OF THE S	. Re	eginning of Current Year	End of Year			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	100	305,646.	492,313.			
ASS	21	Total liabilities (Part X, line 26)	• • • •	0.	0.			
E E	22	Net assets or fund balances. Subtract line 21 from line 20	· ·	305,646.	492,313.			
Pa	art II	Signature Block	· · ·	00070101	1327323			
		Ities of perjury, I declare that I have examined this return, including accompanying schedule	es and staten	nents, and to the best of m	ny knowledge and belief, it is			
		t, and complete. Declaration of preparer (other than officer) is based on all information of w			,,,			
		I em lavis tressurer	<u>'</u>	5-9-	14			
Sig	n	Signature of officer		Date	/			
Hei		TERRY DAVIS, TREASURER						
		Type or print name and title						
		Print/Type preparer's name Preparer's signature		Date Check	PTIN			
Paid	i	THOMAS J. PFLANZ, CPA THOMAS J. PFLAN	Z, CP	04/24/14 setf-employ	yed P00541711			
Preparer Firm's name MCGOWEN, HURST, CLARK & SMITH, P.C. Firm's EIN 42-11044								
Use Only Firm's address 1601 WEST LAKES PARKWAY, SUITE 300								
		WEST DES MOINES, IA 50266		Phone no. 51	.5-288-3279			
Ма	y the II	RS discuss this return with the preparer shown above? (see instructions)			X Yes No			
3320	001 10-2	9-13 LHA For Paperwork Reduction Act Notice, see the separate instructi	ions.	-	Form 990 (2013)			
					16 913			

Form	990 (2013) COUNCIL	42-1479879	Page 2
Par	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		🗀
1	Briefly describe the organization's mission:		
	THE IOWA PROPANE EDUCATION AND RESEARCH COUNCIL PROMOTES	SAFETY	
	RESEARCH AND EDUCATION THROUGH PUBLIC SERVICE ANNOUNCED		
	PROGRAMS, AND TRAINING CLASSES.		
2	Did the organization undertake any significant program services during the year which were not listed on		
_	the prov Form 900 or 900 F72	□ Vos	X No
	If "Yes," describe these new services on Schedule O.	د الجاد	1 11 110
_	·		X No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Les) V VO
	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	•	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	ers, the total expenses,	and
	revenue, if any, for each program service reported		
4a	(Code) (Expenses \$ including grants of \$) (Reven)
	PUBLIC SAFETY MESSAGE -PROVIDES PROPANE GAS SAFETY TIPS	, ANNOUNCEME	ENTS
	AND INFORMATION THROUGH BROCHURES AND THE MEDIA.		
			_
			
4b	(Code) (Expenses \$) (Reven)
	TRAINING PROGRAMS - CONDUCTS SAFETY EDUCATION AND TRAIN		PANE_
	GAS. APPROXIMATELY 1109 INDIVIDUALS ATTENDED PROGRAMS,	SHOWS AND	
	MEETINGS IN 2013.		····
			
4c			'
	NEWSLETTER - THE NEWSLETTER IS AVAILABLE TO ALL PROPANE		
	DISTRIBUTORS, MARKETERS, AND WHOLESALERS IN THE STATE O	F IOWA TO	
	PROMOTE SAFETY AND EDUCATION IN THE INDUSTRY.		
			
			
4d	Other program services (Describe in Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$		
<u>4e</u>	Total program service expenses		
		Form	990 (2013)

Page 3

Form 990 (2013) COUNCIL Part IV Checklist of Required Schedules

1 is the organization expended in section 501(c)(3) or 4947(q)(1) (other than a private foundation)? 1				Yes	No
2 Is the organization equage in direct or indirect political camaging activates on behalf of or in opposition to candidates for public office? If "Ye," emplete Shedule C, &t ! Section 501(h) election in effect during the tax year? If "Ye," emplete Shedule C, &t ! Section 501(h) election in effect during the tax year? If "Ye," emplete Shedule C, &t ! 4 Cold the organization assection 501(h) election in effect during the tax year? If "Ye," emplete Shedule C, &t ! 5 Is the organization assection 501(h) 501(e)(s) 501(e)(s) 601(e)(s) 601(e)(1				
3 Dut the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public officer? If "ye," omplete Shedule C, &R I 5 Is the organization a section 501(c)(3) complete Shedule C, &R I 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 98.197 If "Ye," omplete Shedule D, &R I 5 Did the organization receives any donor advised funds or any similar turbod or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Ye," omplete Shedule D, &R I 5 Did the organization report an amount in Part X, line 21, for escrew or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Ye," omplete Shedule D, &R I 5 Did the organization of part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Ye," omplete Shedule D, &R I 5 Did the organization of the part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Ye," omplete Shedule D, &R I 5 Did the organization of the part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Ye," omplete Shedule D, &R I 5 Did the organization of the part X, in a septicable. 5 Did the organization services and amount for revestments of the securities in Part X, line 107 If "Ye," omplete Shedule D, &R I 5 Did the organization report an amount for sind, buildings, and equipment in Part X, line 107 If "Ye," omplete Shedule D, &R I 5 Did the organization report an amount for other installed in Part X, line 107 If "Ye," omplete Shedule D, &R I 5 Did the organization report an amount for other installed in part X, line 107 If "Ye," omplete Shedule D, &R X		If "Ye," 'omplete Schedule A	_		X
section 501(\$) organizations. Dd the organization engage in lobbying activities, or have a section 501(\$) election in effect during the tax year? If "Ye," omplete Shedule C, aft II she organization as action 501(6)(8), 501(6)(6), or 501(6)(6) organization that receives membership dues, assessments, or similar amounts as defined in Newmer Procedure 961917 If "Ye," omplete Shedule C, aft II she organization maintain any donor advised funds or any smillar 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 "Ye," omplete Shedule D, aft I she organization receive or hold a conservation easement, including assements to preserve open space, the environment, historical areas, or historic attractives? If "Ye," omplete Shedule D, aft I she organization maintain collections of works of art, historical treasures, or other similar assets? If "Ye," omplete Shedule D, aft I she organization maintain collections of works of art, historical treasures, or other similar assets? If "Ye," omplete Shedule D, aft I she organization insport an amount in Part X, the 21, for escrive or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or other regions and serves? If "Ye," omplete Shedule D, aft I she organization in port an amount in Part X, the 21, for escrive or custodial account liability; serve as a custodian for amounts not listed in Part X, the 19rt X, the organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-andowments? If "Ye," omplete Shedule D, aft V is the organization report an amount for land, buildings, and equipment in Part X, the 107 If "Ye," omplete Shedule D, aft X is a special part X, the 107 If "Ye," omplete Shedule D, aft X is a special part X, the 107 If "Ye," omplete Shedule D, aft X is Dd the organization report an amount for other shedule D, aft X is that is 5% or more of its total assets			2	X	
4 Section 501(kg/3) organizations. Did the organization engage in boblying activities, or have a section 501(hg/4) election in effect during the tax year? If "Ve," omplete Shedule C, dif II is the organization as section 501(hg/4) 501(kg/5), or 501(kg/6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Proceeding 98-197 if "Ve," omplete C. dif II is provide advice on the distribution or investment of amounts in such funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such 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 "Ve," omplete Shedule D, dif I is a build the organization maintain area, or histone structures? If "Ve," omplete Shedule D, dif I is a build the environment, instonc land areas, or histone structures? If "Ve," omplete Shedule D, dif I is a propriet Shedule D, dif I is the organization report an amount in Part X, fine 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, redit repair, or debt negotiation services? If "Ve," omplete Shedule D, dif I V if I if the organization directly or through a related organization, hold assets in temporanly restricted endowments, permanent endowments or quasi-endowments? If "Ve," omplete Shedule D, dif I V if I if the organization report an amount for investments of the securities in Part X, line 107 II "Ve," omplete Shedule D, dif I V if I if the organization report an amount for investments or organization and amount for other labilities and the securities in Part X, line 12 I line I is X is a sester reported in Part X, line 167 II "Ve," omplete Shedule D, dif X is a sester reported in Part X, line 167 II "Ve," omplete Shedule D, dif X is D	3		3		x
5 Is the organization a section 501(c)(4), 501(c)(6), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98.197 If 174, "omplete Shedule C, 8th II or provide advice on the distribution or investment of amounts in such funds or accounts? If "Ye," omplete Shedule D, 8th II Did the organization meintain any donor advised funds or any smillar funds or accounts? If "Ye," omplete Shedule D, 8th II Did the organization meintain collections of works of art, instonate insures, or or the smillar assets? If "Ye," omplete Shedule D, 8th II Did the organization maintain collections of works of art, instonate treasures, or other smillar assets? If "Ye," omplete Shedule D, 8th II Ye," omplete Shedule D, 8th II Ye," omplete Shedule D, 8th II Did the organization, directly of through a related organization, hold assets in temporarity restricted endowments, permanent endowments, or quasi-endowments? If "Ye," omplete Shedule D, 8th IV II 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. Did the organization report an amount for investments other securities in Part X, line 10? If "Ye," omplete Shedule D, 8th IV Did the organization report an amount for investments other securities in Part X, line 10 that is 5% or more of its total assets reported in Part X, line 10? If "Ye," omplete Shedule D, 8th IV Did the organization report an amount for investments program related in Part X, line 10 that is 5% or more of its total assets reported in Part X, line 10 th Ye, "omplete Shedule D, 8th IV Did the organization report an amount for other labsities in Part X, line 10 that is 5% or more of its total assets reported in Part X, line 10 th Ye, "omplete Shedule D, 8th X Did the organization report an amount for other labsities in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16 II Ye, "omplete Shedule D, 8th X Did the organization report an amou	4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
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8	7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
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b Did the organization report an amount in Part X, ine 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Ye," omplete Shedule D, sht V 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments, or quasi-endowments, or yell, which was a papicable. 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Part VI, III, VIII, IX, or X as applicable. 12 Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Ye," omplete Shedule D, Part VI 13 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 "Ye," omplete Shedule D, sht VIII. 14 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 "Ye," omplete Shedule D, sht VIII. 15 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 "Ye," omplete Shedule D, sht X. 16 Did the organization report an amount for other liabilities in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Ye," omplete Shedule D, sht X. 17 Did the organization obtain separate, independent audited financial statements for the tax year? If "Ye," omplete Shedule D, sht X. 18 Did the organization obtain separate, independent audited financial statements for the tax year? 19 "Ye," and lib e organization maintain an office, employees, or agents outside of the United States? 19 Did the organization maintain an office, employees, or agents outside of the United States. 10 Did the organization report a total of more than \$15,00	8	Schoolula D - 94 II			v
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Form 990 (2013) COUNCIL
Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			j
	government on Part IX, column (A), line 1? If "Ye," omplete Schedule J Parts I and II	21	<u>X</u> _	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Ye," omplete Shedule J Parts I and II	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Ye," omplete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			1
	last day of the year, that was issued after December 31, 2002? If "Ye," aswer ihes 2b brough 2d and omplete			
	Schedule K.f I "No", goo the Ba	24a		_X_
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Ye," omplete Shedule L Art I	25a		
þ	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			ļ
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Ye," omplete			
	Schedule L Mart I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so,			
	complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Ye," omplete Schedule L. Art II	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV	ļ		ļ
	instructions for applicable filing thresholds, conditions, and exceptions):			
	A current or former officer, director, trustee, or key employee? If "Ye," omplete Schedule L. Art V	28a	ļ	X
	A family member of a current or former officer, director, trustee, or key employee? If "Ye," omplete Shedule L Art V	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,	ļ		l
	director, trustee, or direct or indirect owner? If "Ye," omplete Schedule L. Art V	28c	<u> </u>	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Ye," omplete &hedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Ye," omplete Shedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Ye," omplete Schedule N, aRt I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Ye," omplete			1
	Schedule N, APt II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Ye," omplete &hedule R Rart I	33	<u> </u>	X_
34	Was the organization related to any tax-exempt or taxable entity? If "Ye," omplete Shedule R Rrt II, II, or VI and			
	Part V,inle 1	34	X	<u> </u>
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	<u> </u>	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			1
	within the meaning of section 512(b)(13)? If "Ye," omplete Schedule R But V,inb 2	35b	<u> </u>	<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Ye," omplete Schedule R Part V, Interior 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization		T	
	and that is treated as a partnership for federal income tax purposes? If "Ye," omplete &hedule R Art VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38	X_	
				2013)

Form 990 (2013) COUNCIL
Part V Statements Regarding Other IRS Filings and Tax Compliance

	Check if Schedule O contains a response or note to any line in this Part V				
	•		Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Erter -0- if not applicable				
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	Į	.		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming				
	(gambling) winnings to prize winners?	1c_			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return 2a 0		_]		
þ	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b_			
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a_		<u> </u>	
þ	If "Yes," has it filed a Form 990-T for this year? If "No," ot the 3, povide an explanation in Schedule O	<u>3b</u>			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a				
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<u>4a</u> _		<u>X</u>	
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.	_		v	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X	
0	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5b_			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	<u>5c</u>			
Va	any contributions that were not tax deductible as charitable contributions?	6a		х	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Ua_	_		
_	were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
а	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	-	-	
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		<u> </u>	
đ	If "Yes," indicate the number of Forms 8282 filed during the year	-		-	
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e_	ļ	X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f_		X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 <u>g</u>		<u> </u>	
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		<u> </u>	
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a_			
10 10	Did the organization make a distribution to a donor, donor advisor, or related person?	9b_	<u> </u>		
10 a	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12		<u> </u>		
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:				
а	Gross income from members or shareholders				
b	Gross income from other sources (Do not net amounts due or paid to other sources against	1			
	amounts due or received from them.)		-		
12a		12a			
ь	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.	L			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the]	
	organization is licensed to issue qualified health plans			1	
C	Enter the amount of reserves on hand 13c	<u> </u>	<u> </u>	<u> -</u> -	
	Did the organization receive any payments for indoor tanning services during the tax year?	14a	ļ	X	
<u>b</u>	If "Yes," has it filed a Form 720 to report these payments? If "No," rpvide an eplanation it Schedule O	14b	000	(02:5	
		FOLU	กษษป	(2013)	

COUNCIL Form 990 (2013)

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Page 6

Part VI Governance, Management, and Disclosure For each "Ye" reponse & ihes 2 brough B below, and for a "No sponse to the &, &, or Ob below, escribe the groumstances, pocesses, or hanges in Schedule O. & instructions.

	Check of Schoolule O contains a recognise or note to any line in this Best \"			X
200	Check if Schedule O contains a response or note to any line in this Part VI	<u></u>		لما
SEC	don A. Governing body and Management	- 1	Vaa	No.
4-	Enter the number of voting members of the governing body at the end of the tax year10	-+	Yes	<u>No</u>
ıa	Enter the number of voting members of the governing body at the end of the tax year	ŀ		
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	İ		
b	Enter the number of voting members included in line 1a, above, who are independent 1b			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	l	- 1	
2	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision	-		
•	of officers, directors, or trustees, or key employees to a management company or other person?	3	х	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
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		X
ь	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
_	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
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 "Ye," povide the tames and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section Brequests information about plicies by required by the internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go the 8	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? // "Ye," escribe			
	ın Schedule O dw this was othe	12c	X	
13	Did the organization have a written whistleblower policy?	13_	X	
14	Did the organization have a written document retention and destruction policy?	14_	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b	<u> </u>	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a	<u> </u>	X
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			į
	exempt status with respect to such arrangements?	16b	<u> </u>	<u> </u>
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ► NONE			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)	availat	ole	
	for public inspection. Indicate how you made these available. Check all that apply.			
	☐ Own website ☐ Another's website ☐ Upon request ☐ Other explain n Shedule O)			
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, an	d finai	ncial	
	statements available to the public during the tax year.			
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organiza	tion:		
	IOWA PROPANE GAS ASSOCIATION - (515)564-1260			
	1400 METRO E. DRIVE, PLEASANT HILL, IA 50327		- 000	10010
33200	₫ 10-29-13	FOLU	ロタタリ	(2013)

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

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

(A)	(B)		ganization compensate (C)					(D)	(E)	(F)	
Name and Title	Average	Position (do not check more than one					nne	Reportable	Reportable	Estimated	
	hours per	box,	, unle	niess perso		rson is both an irector/trustee)		compensation	compensation	amount of	
	week		er an	dad	recto	x/trus	tee)	from	from related	other	
	(list any	recto						the	organizations	compensation	
	hours for	or d	8			ated		organization	(W-2/1099-MISC)	from the	
	related organizations	uster	E E		8	ije i		(W-2/1099-MISC)		organization and related	
	below	dat	tiona	_	흅	ž st				organizations	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Form				
(1) CLAIR REW	0.50									_	
CHAIRMAN		X		X	L_	Ц_	L	0.	0.	0.	
(2) SARAH KNIGHT	0.30				ļ		İ	_		_	
VICE CHAIRMAN		X		X	<u> </u>	<u> </u>	<u> </u>	0.	0.	0.	
(3) TERRY DAVIS	1.00	1			1		1				
TREASURER	<u> </u>	X	ļ	X	L.	<u> </u>	<u> </u>	0.	0.	0.	
(4) LORI BEUTER	0.30										
DIRECTOR		X		-	_	<u> </u>	<u> </u>	0.	0.	0.	
(5) DOUG DICK	0.30			1			•				
DIRECTOR		X	-	-	<u> </u>		-	0.	0.	0.	
(6) SCOTT ULMER	0.30	∤			1		İ				
DIRECTOR	 	X	├	-	<u> </u>	 	<u> </u>	0.	0.	0.	
(7) BEV JESSEN	0.30	∤					1				
DIRECTOR	0.30	X	⊢-		<u> </u>			0.	0.	0.	
(8) DAN JOSEFSON	0.30	1			Ì		Ì				
DIRECTOR		X	┢	-	┢	├		0.	0.	0.	
(9) LINDA MULLIN	0.30	١.,	}	1	1	1	1				
DIRECTOR	0.30	X	╁	+		┼	┢	0.	0.	0.	
(10) BILL BRAND	0.30										
DIRECTOR	 	X		+	╁	╀╌	┼	0.	0.	0.	
		┨									
	 	十		╁	\vdash	╁╌	╁	 	-	-	
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		1_			1						

Form 990 (2013)

Part VII Section A. Officers, Directors, Tr	Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)												
(A) Name and title	(B) Average hours per week	(do		(C Posi heck i ss pe	c) rtion more rson	than (one n an	(D) Reportable compensation	(E) Reportable compensation	n	am	(F) timate lount	
	(list any hours for related organizations below line)	tee or director	Institutional trustee	Officer		Highest compensated employee		from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)		com fro orga and	other pensa om the anizat d relat inizati	e ion ed
													-
		-			-								
			ļ						·- ·- ·				
		-		_	_				<u> </u>				
		1	<u> </u>	_	_	_							
		_											
		\mathbf{I}											
													-
1b Sub-total		1	• • •	L			<u> </u>	0.		0.			0.
c Total from continuation sheets to Part d Total (add lines 1b and 1c)						·	<u> </u>	0.		0.			0.
 Total number of individuals (including bu compensation from the organization 		nose	e liste	ed al	bove	e) wł	no re	eceived more than \$100	0,000 of reportabl	e			0
3 Did the organization list any former offic	er director or tr	uete	- - ka	w or	mnlo	W00	Or	highest compensated o	mployee en	-		Yes	No
line 1a? If "Ye," omplete Schedule J	for cstu nidividual	1								,	3		х
4 For any individual listed on line 1a, is the and related organizations greater than \$	150,000? <i>If</i> "Ye	, " c	mpl	ete	Sche	edule	e J	for chundividual			4	Î	х
5 Did any person listed on line 1a receive of rendered to the organization? If "Ye," of								ed organization or indiv	idual for services		5		X
Section B. Independent Contractors									£100 000 -4				
Complete this table for your five highest the organization. Report compensation f										ipens	ation i	rom	
Name and busine	(A) Name and business address NONE (B) Description of services Compensation					n							
		-											-
						-							
	·	_					\dashv					_	
							-						
O Total number of indexes dead and	- Graduate 4		t **		44			1-1					
2 Total number of independent contractor \$100,000 of compensation from the organization		not l	imite	a to		se li: 0	stec	above) who received n	nore than			_	
332008											Form	990	2013)

Form 990 (2013) COUNCIL 42-1479879 Page 9 Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (D)
Revenue excluded from tax under sections
512 - 514 Related or Unrelated Total revenue exempt function business revenue revenue 1 a Federated campaigns <u>1a</u> **b** Membership dues 1b Fundraising events 10 d Related organizations ... e Government grants (contributions) 1e f All other contributions, gifts, grants, and 863,899 similar amounts not included above 9 Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f Business Code f All other program service revenue g Total. Add lines 2a-2f Investment income (including dividends, interest, and other similar amounts) 577 577. Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents **b** Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of (i) Securities (ii) Other assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) . 8 a Gross income from fundraising events (not Other Revenue including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from garning activities. See Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue d All other revenue . Total. Add lines 11a-11d Total revenue. See instructions.

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Form **990** (2013)

Form 990 (2013) COUNCIL
Part IX Statement of Functional Expenses

Section	Section 91(c)(3) and 91(c)(4) organizations mut omplete all olumns. All other organizations mut omplete olumn (4).							
Check if Schedule O contains a response or note to any line in this Part IX								
	not include amounts reported on lines 6b, Bb, 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	146,554.						
2	Grants and other assistance to individuals in							
	the United States. See Part IV, line 22]						
3	Grants and other assistance to governments,							
	organizations, and individuals outside the							
	United States. See Part IV, lines 15 and 16			er,	Mark Signal L			
4	Benefits paid to or for members							
5	Compensation of current officers, directors,							
	trustees, and key employees							
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							
8	Pension plan accruals and contributions (include							
	section 401(k) and 403(b) employer contributions)							
9	Other employee benefits							
10	Payroli taxes							
11	Fees for services (non-employees):							
а	Management	30,000.						
þ	Legal	2,941.						
С	Accounting	7,690.		ļ				
d	Lobbying		 	 				
е	Professional fundraising services. See Part IV, line 17	·		-				
f	Investment management fees			<u> </u>				
g	Other. (If line 11g amount exceeds 10% of line 25,							
40	column (A) amount, list line 11g expenses on Sch O.)	1,000.			<u> </u>			
12 13	Advertising and promotion Office expenses	1,000.						
14	Information to about law.		<u> </u>	 				
15	Royalties							
16	Occupancy							
17	Travel							
18	Payments of travel or entertainment expenses		· · · · · · · · · · · · · · · · · · ·					
	for any federal, state, or local public officials							
19	Conferences, conventions, and meetings	25,000.						
20	Interest							
21	Payments to affiliates							
22	Depreciation, depletion, and amortization		·····	<u></u>				
23	Insurance	632.						
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)			-				
а	EDUCATIONAL CLASSES	175,192.		1	 			
b	SAFETY DIRECTOR	129,268.						
c	FURNACE PROGRAM	120,320.		1				
d	NEWSLETTERS	17,508.						
е		21,704.						
25	Total functional expenses. Add lines 1 through 24e	677,809.						
26	Joint costs. Complete this line only if the organization							
	reported in column (B) joint costs from a combined							
	educational campaign and fundraising solicitation.							
	Check here if following SOP 98-2 (ASC 958-720)	L	<u> </u>	<u> </u>	<u></u>			

Form 990 (2013)
Part X Balance Sheet

COUNCIL

		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	154,079.	1	340,519.
	2	Savings and temporary cash investments	151,567.	2	151,794.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors,	-		
		trustees, key employees, and highest compensated employees. Complete	3 T T		
		Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under			
		section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing	1		
		employers and sponsoring organizations of section 501(c)(9) voluntary			
ts		employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net		7	
Ä	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a	-		
	ь	Less: accumulated depreciation 10b		10c	<u>-</u>
	11	Investments · publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)	305,646.		492,313.
	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to current and former officers, directors, trustees,			
Liabilities		key employees, highest compensated employees, and disqualified persons.	T-17 2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-		_ : - 104
jabi		Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X of			
		Schedule D	·	25	
	26	Total liabilities. Add lines 17 through 25	0.	26	0.
		Organizations that follow SFAS 117 (ASC 958), check here and			
è		complete lines 27 through 29, and lines 33 and 34.		l	
anc	27	Unrestricted net assets		27	
Bal	28	Temporarily restricted net assets		28	
힏	29	Permanently restricted net assets		29	
Ē		Organizations that do not follow SFAS 117 (ASC 958), check here			
Ģ		and complete lines 30 through 34.	-		=
30 ts	30	Capital stock or trust principal, or current funds	0.	T	0.
Ass	31	Paid-in or capital surplus, or land, building, or equipment fund	0.		0.
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated income, or other funds	305,646.		492,313.
~	33	Total net assets or fund balances	305,646.		492,313.
	34	Total liabilities and net assets/fund balances	305,646.	34	492,313.

Form **990** (2013)

	990 (2013) COUNCIL	42-1479	<u>879</u>	Pag	e 12		
Par	t XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>					
	•						
1	Total revenue (must equal Part VIII, column (A), line 12)	1		<u>4,4</u> 7,8			
2	Total expenses (must equal Part IX, column (A), line 25)						
3	Revenue less expenses. Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	<u> 30</u>	<u>5,6</u>	<u>46.</u>		
5	Net unrealized gains (losses) on investments	5					
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain in Schedule O)	9	_		0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,						
	column (B))	10	49	2,3	13.		
Pa	t XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII				\mathbf{x}		
		-		Yes	No		
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				-		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X		
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a	[-			
	separate basis, consolidated basis, or both:		-				
	Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b	х			
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,			-		
	consolidated basis, or both:						
	X Separate basis Consolidated basis Both consolidated and separate basis			-			
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audıt,					
	review, or compilation of its financial statements and selection of an independent accountant?	ŕ	2c	х			
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si						
	Act and OMB Circular A-133?	<u> </u>	3a		Х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ired audit					
_	or audits, explain why in Schedule O and describe any steps taken to undergo such audits	= <u>-</u>	3b		-		

Form **990** (2013)

SCHEDULE D

Department of the Treasury

Internal Revenue Service

(Form 990)

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047 Open to Public Inspection

Name of the organization

IOWA PROPANE EDUCATION AND RESEARCH COUNCIL

Employer identification number 42-1479879

Par	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	e 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 advi	sed funds		
•	are the organization's property, subject to the organization's		Yes No		
6	Did the organization inform all grantees, donors, and donor a				
·	for charitable purposes and not for the benefit of the donor of	- -	-		
			Yes No		
Par					
1	Purpose(s) of conservation easements held by the organizati				
•	Preservation of land for public use (e.g., recreation or e	· · · · · · · · · · · · · · · · · · ·	istorically important land area		
	Protection of natural habitat		rtified historic structure		
	Preservation of open space	1 Teservation of a cer	Talled Historic Structure		
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the form	on of a conseniation easement on the last		
~	day of the tax year.	ned conscivation contribution in the form	TOTA CONSCIVATION CASCINE IN ON the last		
	day of the tax year.		Held at the End of the Tax Year		
-	Total number of conservation easements		2a		
h	W.4-1				
0	Number of conservation easements on a certified historic str		2c 2c		
ا	Number of conservation easements included in (c) acquired				
u	Potential to the Matter of Destates	·	2d		
3	Number of conservation easements modified, transferred, re				
3	year	leased, extinguished, or terminated by tr	ie organization during the tax		
4	Number of states where property subject to conservation ea	sement is legated			
5	Does the organization have a written policy regarding the per		!		
5	violations, and enforcement of the conservation easements i	- '	Yes No		
6	Staff and volunteer hours devoted to monitoring, inspecting,				
7	Amount of expenses incurred in monitoring, inspecting, and	_			
8	Does each conservation easement reported on line 2(d) above				
8	and analysis 170(b)(4)(D)(0)0	ve satisfy the requirements of section 17	Yes No		
9	In Part XIII, describe how the organization reports conservation				
9	include, if applicable, the text of the footnote to the organiza	•			
	conservation easements.	mon 3 mandar statements that describe	s the organization s accounting for		
Pa	rt III Organizations Maintaining Collections o	f Art. Historical Treasures, or	Other Similar Assets.		
	Complete if the organization answered "Yes" to Form				
12	If the organization elected, as permitted under SFAS 116 (A)		ement and balance sheet works of art		
	historical treasures, or other similar assets held for public ex	•			
	the text of the footnote to its financial statements that descri		rance of public service, provide, arr arr xiii,		
ь			int and halance sheet works of art, historical		
U	treasures, or other similar assets held for public exhibition, e				
	relating to these items:	ducation, or research in furtherance of p	dulic service, provide the following arriounts		
			▶ ¢		
			> \$		
0	(ii) Assets included in Form 990, Part X If the organization received or held works of art, historical tree				
2			nai gair, provide		
_	the following amounts required to be reported under SFAS	•	▶ ¢		
a	Revenues included in Form 990, Part VIII, line 1				
D	Assets included in Form 990, Part X		> \$		

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

Schedule D (Form 990) 2013

	lule D (Form 990) 2013 COUNCIL						<u>479879</u>		ge 2
Par	t III Organizations Maintaining C	ollections of A	rt, Histori	cal Treasure	s, or Othe	er Similar Ass	ets(contin	ued)	
3	Using the organization's acquisition, accession	on, and other record	is, check any	of the following	that are a s	ignificant use of r	ts collection	items	i
	(check all that apply):								
а	Public exhibition	c	I 🔲 Loar	or exchange pr	ograms				
b	Scholarly research	e	e 🔲 Othe	er					
С	Preservation for future generations								
4	Provide a description of the organization's co	slections and explain	n how they f	urther the organ	zation's exe	empt purpose in F	art XIII.		
5	During the year, did the organization solicit o								
	to be sold to raise funds rather than to be ma						Yes		No
	t IV Escrow and Custodial Arran								
	reported an amount on Form 990, Par		•			ŕ	•		
1a	Is the organization an agent, trustee, custodi	an or other interme	diary for con	inbutions or other	er assets no	t included			
	on Form 990, Part X?		=				Yes		No
ь	If "Yes," explain the arrangement in Part XIII								
_				•			Amount		
c	Beginning balance					1c			
	Additions during the year								
	Distributions during the year					1e			
f	Ending balance					1f		_	
-	Did the organization include an amount on Fe						Yes		No
	If "Yes," explain the arrangement in Part XIII.						163	\vdash]
Par									
	The state of the s	(a) Current year				(d) Three years ba	ck (a) Four	vears	hack
10	Beginning of year balance	(a) ouncill year	(0)11101	year (c) iwo	yours buok	(u) Thice years bu	CK (C) OU	yours	<u>buck</u>
	Contributions								
b	Net investment earnings, gains, and losses		ļ				 		
	· · · · · · · · · · · · · · · · · · ·		 			 -		_	
	Grants or scholarships		<u> </u>		· -				
е	Other expenditures for facilities		1			1			
_	and programs	<u>-</u>	 						
	Administrative expenses					 			
_	End of year balance					L		_	
2	Provide the estimated percentage of the cur	•	ce (line 1g, c	olumn (a)) held a	ıs:				
a	Board designated or quasi-endowment		%						
	Permanent endowment	%							
С	Temporarily restricted endowment	%							
	The percentages in lines 2a, 2b, and 2c show	•							
3a	Are there endowment funds not in the posse	ession of the organi	zation that a	re held and admi	nistered for	the organization	r		
	by:							Yes	No
	(i) unrelated organizations						3a(i)		
	(ii) related organizations						. 3a(ii)		
b	If "Yes" to 3a(ii), are the related organization						. <u>3</u> b	نـــــا	
4	Describe in Part XIII the intended uses of the		lowment fun	ds					
Pa	t VI Land, Buildings, and Equipn			_					
	Complete if the organization answere								
	Description of property	(a) Cost or	L L	(b) Cost or othe		Accumulated	(d) Boo	k valu	е
		basis (invest	tment)	basis (other)	d	epreciation			
1a	Land				_				
b	Buildings								
C	Leasehold improvements								
d	Equipment								
	Other								
Tata	Add lines to through to (Calumn 4) mot	gual Form OD B	et V estima	(D) ibo (D(a))		▶			Λ

Schedule D (Form 990) 2013

	IOWA	PROPANE	EDUCATION	AND	RESEARCI
chedule D (Form 990) 2013	COITNO	TT.			

		11b. See Form 990, Part X, Ine 12.	
a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or	end-of-year market value
Financial derivatives			
Closely-held equity interests			
Other			
(A)			
(B)			
(C)			 -
(D)			
(E)			
(F)			
(G)			
(H)			
al. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		<u> </u>	
art VIII Investments - Program Related.		·	
Complete if the organization answered "Yes"	to Form 990 Part IV fine	11c See Form 990 Part Y line 13	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or	end-of-vear market value
(1)	(-,	(),	
(2)		 	
(3)		<u> </u>	
	· · · · · · · · · · · · · · · · · · ·		
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
tal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)	<u> </u>		
Part IX Other Assets.			
Complete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	-
(a)	Description		(b) Book value
(1)	·		
(2)			
(3)			
(3)			
(4)			
(4) (5)			
(4) (5) (6)			
(4) (5) (6) (7)			
(4) (5) (6) (7) (8)			
(4) (5) (6) (7) (8) (9)	ne 5.)		
(4) (5) (6) (7) (8) (9) tal. (Column 以 mst qual Form 990, 紹北 X, cd. 段) ih	ne 5.)		>
(4) (5) (6) (7) (8) (9) tal. (Column \$\mu\$) mst qual Form \$90, \$\mathbb{a}\text{rt \$X\$, \$\alpha\$t \$\mathbb{B}\$}) in art \$X\$.			25.
(4) (5) (6) (7) (8) (9) tal. (Column & mst qual Form 90, Art X, at B) in eart X Other Liabilities. Complete if the organization answered "Yes"			25.
(4) (5) (6) (7) (8) (9) tal. (Column \$\sigma\$) mst qual Form \$\sigma\$0, \$\sigma\$rt \$X\$, \$\alpha\$t \$\sigma\$) in art \$X\$ Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability		11e or 11f. See Form 990, Part X, line (b) Book value	25.
(4) (5) (6) (7) (8) (9) tal. (Column \$\mathbeloa\$) mst qual Form \$\mathbeloa\$0, \$\mathbeloa\$rt \$X\$, \$\alpha \mathbeloa\$) in terms and the art \$\mathbeloa\$ Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability (1) Federal income taxes			25.
(4) (5) (6) (7) (8) (9) tal, (Column \$\(\) \) mst qual Form \$\(\) \$\(\) Art \$\(X \), ct \$\(\) \) in art \$\(X \) Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability (1) Federal income taxes (2)			25.
(4) (5) (6) (7) (8) (9) tal. (Column \$) mst qual Form \$0, Art X, at \$) in art X Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability (1) Federal income taxes (2) (3)			25.
(4) (5) (6) (7) (8) (9) tal. (Column \$\(\) mst qual Form \$\(\) Rt \$X, \$\(\) the art \$X\$ Other Liabilities. Complete if the organization answered "Yes" (a) Description of liability (1) Federal income taxes (2) (3) (4)			25.
(4) (5) (6) (7) (8) (9) Ital. (Column \$) mst qual Form \$0, Rert X, ot \$) ith eart X Other Liabilities. Complete if the organization answered "Yes" (a) Description of hability (1) Federal income taxes (2) (3) (4) (5)			25.
(4) (5) (6) (7) (8) (9) Ital. (Column &) mst qual Form 90, Art X, of B) In Part X Other Liabilities. Complete if the organization answered "Yes" (a) Description of hability (1) Federal income taxes (2) (3) (4) (5) (6)			25.
(4) (5) (6) (7) (8) (9) Ital. (Column \$\sets\$) mst qual Form \$\sets\$0, Art \$X\$, od \$\sets\$) the Part \$X\$ Other Liabilities. Complete if the organization answered "Yes" (a) Description of hability (1) Federal income taxes (2) (3) (4) (5) (6) (7)			25.
(4) (5) (6) (7) (8) (9) Ital. (Column &) mst qual Form 90, Art X, of B) In Part X Other Liabilities. Complete if the organization answered "Yes" (a) Description of hability (1) Federal income taxes (2) (3) (4) (5) (6)			25.
(4) (5) (6) (7) (8) (9) Ital. (Column &) mst qual Form 990, Art X, od &) the Part X Other Liabilities. Complete if the organization answered "Yes" (a) Description of hability (1) Federal income taxes (2) (3) (4) (5) (6) (7)			25.

organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII X Schedule D (Form 990) 2013

	edule D (Form 990) 2013 COUNCIL		VA/:AL	Dovonus nor F		4/98/9 Page 4
Par	rt XI Reconciliation of Revenue per Audited Financial Stat		witt	i Revenue per r	teturn.	•
_	Complete if the organization answered "Yes" to Form 990, Part IV, line	12a.				880,402.
1	Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12:				1	000,402.
2 a		2	٦ ا			
b		2	$\neg \neg$		┤ [*]	
c		· · ·	\neg		┪.╽	
d		2	_	15,926	<u> </u>	
e		• • • • • • • • • • • • • • • • • • • •			2e	15,926.
3		· · · · · · · · · · · · · · · · · · ·			3	864,476.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		•			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4	a]	
b	Other (Describe in Part XIII.)	. <u>[4</u>	ь		<u> </u>	
С	Add lines 4a and 4b				4c	0.
5	Total revenue. Add lines 3 and 4c. (This most equal Form 90), Part Jihe 2.)			· · · · · · · · · · · · · · · · · · ·	5	864,476.
Pa	rt XII Reconciliation of Expenses per Audited Financial Sta		Wi	th Expenses pe	r Retui	r n.
	Complete if the organization answered "Yes" to Form 990, Part IV, line	12a.				
1	Total expenses and losses per audited financial statements				1	<u>693,735.</u>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1	- 1			
a	Donated services and use of facilities		a			
Ь	Prior year adjustments		b		-	
C			c	15 026	-{.	
d	Other (Describe in Part XIII.)	<u>L2</u>	d	15,926	- 1	15 026
e					_2e	15,926.
3	Subtract line 2e from line 1		••		3	677,809.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1.	. I			
a	Investment expenses not included on Form 990, Part VIII, line 7b		a		- 1	
b		_4	lb		ا ۵۰ ا	0
C					4c 5	677,809.
Da	Total expenses. Add lines 3 and 4c. (This met qual Form 90), lart J the 1 art XIII Supplemental Information.	5./ <u></u> .	· · ·		5	011,003.
	vide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4	1. Part IV li	nee 1	h and 2h: Part V. line	A. Part	Y line 2: Part YI
	s 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide ar				. 	Λ, Μιο Σ, Γ ΔΙ (Λί,
	2 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -	iy deamon				
PA	RT_X, LINE 2:					
EX.	PLANATION: THE COUNCIL IS UNAWARE OF AN	Y UNC	<u>ert</u>	AIN INCOME	TAX	POSITIONS
<u>AT</u>	DECEMBER 31, 2013 AND 2012. INTEREST	AND P	<u>ENA</u>	<u>LTIES ASSO</u>	CIAT	ED WITH
IN	COME TAX MATTERS WOULD BE PRESENTED AS	COMPO	NEN	TS OF INCO	ME T	AX EXPENSE.
67177				0013 3370 0	010	mitt
<u>TH.</u>	ERE WERE NO INTEREST OR PENALTY CHARGES	DOKT	NG	2013 AND 2	UIZ.	THE
00	TRICTI'S DOTOD MUDGE VEXDS! MAY DEMINDIS	DEMATI	.T C	IID TEAM MA	DV X M	TNAMTON DV
<u>CO</u>	UNCIL'S PRIOR THREE YEARS' TAX RETURNS	KEMAI	N S	OBOECT TO	<u> PAAM</u>	INATION BI
m x	XING AUTHORITIES.					
17	KING RUINOKIIIED:					
		· · · · · · · · · · · · · · · · · · ·		 , -		 _
PΑ	ART XI, LINE 2D - OTHER ADJUSTMENTS:					
			_			
RE	TURN OF UNEXPENDED PERC FUNDS					15,926.
						
_			_			
	ART XII, LINE 2D - OTHER ADJUSTMENTS:					
33205 09-25	054 5-13				Sche	dule D (Form 990) 2013

IOWA PROPANE EDUCATION AND RESEARCH COUNCIL 42-1479879 Page 5 Schedule D (Form 990) 2013 Part XIII Supplemental Information (continued) RETURN OF UNEXPENDED PERC FUNDS 15,926.

SCHEDULE (Form 990)

Governments, and hdividuals in the Lhited Sates Grants and Other Assistance to Organizations,

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

► Attach to Form 990.	Information about Schedule I (Form 990) and its instructions is at www.lrs.gov/form990
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IOWA PROPANE EDUCATION AND RESEARCH

Name of the organization

Department of the Treasury Internal Revenue Service

Inspection Open to Public 2013

OMB No 1545-0047

Employer identification number

% 42-1479879 CONTRIBUTION TO TRAINING (h) Purpose of grant or assistance Yes 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 CENTER : : 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 (g) Description of non-cash assistance : : (f) Method of valuation (book, FMV, appraisal, other) 3 : (e) Amount of non-cash assistance Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. : recipient that received more than \$5,000. Part II can be duplicated if additional space is needed. (d) Amount of 146,554 cash grant Enter total number of section 501(c)(3) and government organizations listed in the line 1 table (c) IRC section if applicable 501(C)(6) Enter total number of other organizations listed in the line 1 table 36-3059484 General Information on Grants and Assistance (p) EIN criteria used to award the grants or assistance? 1 (a) Name and address of organization COUNCIL IOWA PROPANE GAS ASSOCIATION or government 4830 MAPLE DR, SUITE 8 DES MOINES, IA 50327 Part Part

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

Schedule I (Form 990) (2013)

Page 2

42-1479879

Schedule I (Form 990) (2013) COUNCIL

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.

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.

(f) Description of non-cash assistance									
(e) Method of valuation (book, FMV, appraisal, other)			dditional information.						
(d) Amount of non- cash assistance			(b), and any other ac	!		1			,
(c) Amount of cash grant			2, Part III, column					:	
(b) Number of recipients			uired in Part I, line						
(a) Type of grant or assistance			Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.						

Schedule I (Form 990) (2013)

332102 10-29-13

SCHEDULE 0

(Form 990 or 990-EZ)

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

2013

Open to Public

Department of the Treasury Internal Revenue Service

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

IOWA PROPANE EDUCATION AND RESEARCH Emplo

Inspection
Employer identification number

COUNCIL 42-1479879 FORM 990, PART VI, SECTION A, LINE 3: EXPLANATION: ADMISTRATIVE SERVICES ARE PROVIDED TO THE ORGANIZATION BY IOWA PROPANE GAS ASSOCIATION. SEE SCHEDULE I. FORM 990, PART VI, SECTION A, LINE 4: EXPLANATION: ARTICLE III, SECTION 3.2(A) WAS AMENDED TO ALLOW DIRECTORS TO SERVE AN UNLIMITED NUMBER OF TERMS. FORM 990, PART VI, SECTION B, LINE 11: EXPLANATION: THE FORM 990 IS PRESENTED TO THE BOARD FOR REVIEW BEFORE IT IS FILED. FORM 990, PART VI, SECTION B, LINE 12C: EXPLANATION: THE CONFLICT OF INTEREST POLICY IS SIGNED BY BOARD MEMBERS WHEN THEY TAKE THEIR POSITION ON THE BOARD AND REVIEWED ANNUALLY FOR ANY CHANGES. FORM 990, PART VI, SECTION C, LINE 19: EXPLANATION: THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC AT THE ORGANIZATION'S OFFICE.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 332211 09-04-13

EXPLANATION: THE POLICY HAS NOT CHANGED FROM THE PRIOR YEAR.

Schedule O (Form 990 or 990-EZ) (2013)

PART XII, LINE 2C

Related Organizations and Uhrelated Partnerships Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ► See separate instructions. ► Attach to Form 990. Department of the Treasury Internal Revenue Service SCHEDULE R (Form 990)

2013 Open to Public Inspection

> ▶Information about Schedule R (Form 990) and its instructions is at www.lrs.gov/form990. IOWA PROPANE EDUCATION AND RESEARCH

Employer identification number 42-1479879

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

COUNCIL

Name of the organization

Direct controlling End-of-year assets <u>e</u> Total income Ð Legal domicile (state or foreign country) Primary activity Name, address, and EIN (if applicable) of disregarded entity

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

חוקשווולשנוחוום מחוווול מום נמץ לכמו.							
(a)	(q)	(2)	©	(9)	E	(6) 	05V43)
Name, address, and EIN	Primary activity	Legal domicile (state or	Exempt Code	Public charity	Direc	controlled	(2) Ye)
of related organization		foreign country)	section	status (if section	entity	entity?	,
				501(c)(3))		Yes	No
IOWA PROPANE GAS ASSOCIATION - 36-3059484	TO PROMOTE AND DEVELOP THE						
4830 MAPLE DRIVE, SUITE 8	PROPANE GAS INDUSTRY IN						
DES MOINES IA 50327	IOWA.	IOWA	501(C)(6)	N/A	N/A		 ×
		-					
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2013

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IOWA PROPANE EDUCATION AND RESEARCH COUNCIL

Schedule R (Form 990) 2013

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. Part III

Page 2

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(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box	General or managing partner?	General or Percentage managing ownership
		(Kdunoo	-	sections 51	2-514)			Yes No		Ves No	
	:						:				
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.	ganizations Taxable reporation or trust during	as a Corpo	ration or Trust Corear.	mplete if the c	organization ans	wered "Yes" on	Form 990, F	art IV, line 3	4 because it had	one or mo	re related
(a) Name, address, and EIN of related organization	<u>Z</u> c	Рише	(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 Pend-of-year o	(h) Percentage ownership	Section 512(b)(13) controlled entity?
						:					
332162 09-12-13				27					Schedu	le R (Forn	Schedule R (Form 990) 2013

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Schedule R (Form 990) 2013

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

Note Complete line 1 if any entity is listed in Parts II. III. or IV of this schedule					Yes No	۱ -
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?	ons with one or more r	elated organizations listed	in Parts II-IV?		ļ.,	ı
a Receipt of (i) interest (ii) annuttes (iii) royalties or (iv) rent from a controlled entity	:			1a	×	i . I
b Gift, grant, or capital contribution to related organization(s)				1b.	×	
Ø		:		10	×	
d Loans or loan guarantees to or for related organization(s)				1d	×	
	:			9	×	Ι.
	:	:				. I
6 Dividends from related commission(c)				+	×	
		:		: ;	 >	.1
		:		2 ;	< >	
h Purchase of assets from related organization(s)		:		╁	∢	.)
i Exchange of assets with related organization(s)	:	: : :		;=	×	1
j Lease of facilities, equipment, or other assets to related organization(s)	:	: .		ī	×	- 12
				- - -	* 7 	
k Lease of facilities, equipment, or other assets from related organization(s)	:			¥	×	I.
l Performance of services or membership or fundraising solicitations for related organization(s)	ganization(s)	:		=	×	ı
m Performance of services or membership or fundraising solicitations by related organization(s)	ganization(s)			1m	×	
	ation(s)			1-	×	
		· · ·		9	×	l
		:		1 -		1
n Beimbursement paid to related organization(s) for expenses				2	×	
	:			10	×	
		•			12 Eur	1 -
				+	×	
	:			15	×	l
1	who must complete t	his line, including covered	relationships and transaction thresholds.			
	(Q)	(3)	(P)			l
Name of related organization	Transaction type (a·s)	Amount involved	Method of determining amount involved	olved		
	r	7 7 0 0 7				I
(1) IOWA PROPANE GAS ASSOCIATION	n	140,034.				- 1
(2) IOWA PROPANE GAS ASSOCIATION	J	66,727.		ļ		
(3) IOWA PROPANE GAS ASSOCIATION	0	150,515.				- 1
(4)						- 1
(5)						ľ
(6)						
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IOWA PROPANE EDUCATION AND RESEARCH COUNCIL

Schedule R (Form 990) 2013

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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.

Schedule R (Form 990) 2013

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219370

ARTICLES OF AMENDMENT TO THE RESTATED ARTICLES OF INCORPORATION OF PROPANE EDUCATION FOUNDATION OF IOWA

TO THE SECRETARY OF STATE OF THE STATE OF IOWA:

07 DEC 31 PM 3: 13

Pursuant to the provisions of Section 1005 of the Revised Iowa to fit Corporation Act, Chapter 504, Code of Iowa, the signed Corporation adopts the following Articles of Act in Restated Articles of Pursuant to the provisions of section.

Nonprofit Corporation Act, Chapter 504, Code of lowa, undersigned Corporation adopts the following Articles of Amendment of Postated Articles of Incorporation:

- 1. The name of the Corporation is Propane Foundation of Iowa.
- 2. Article I of the Restated Articles of Incorporation of the Corporation is hereby deleted in its entirety and replaced with the following:

The name of the Corporation is Iowa Propane Education and Research Council.

- 3. The amendment was adopted December 28, 2007.
- 4. The amendment was duly approved by the board of directors and member approval was not required.

PROPANE EDUCATION FOUNDATION OF IOWA

Name:

Title: CHAIRPERSON

FILED IOWA

SECRETARY OF STATE

12.31-07 W553098

\$10.00 SELF!