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Form 990-PF



Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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▶ Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

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) 14914 BROOKVIEW DRIVE		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code URBANDALE, IA 50323		B Telephone number (see instructions) (515) 259-9293	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input checked="" type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		C If exemption application is pending, check here ▶ <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		D 1. Foreign organizations, check here ▶ <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶ \$ 11,865,106		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ <input type="checkbox"/>	
J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(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	3,223	3,223		
	4 Dividends and interest from securities.	154,215	154,215		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	12,420			
	b Gross sales price for all assets on line 6a 576,186				
	7 Capital gain net income (from Part IV , line 2)		12,420		
	8 Net short-term capital gain				
	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)	 4,092,120	24,926	4,067,194	
	12 Total. Add lines 1 through 11	4,261,978	194,784	4,067,194	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages	2,017,764		2,017,764	
	15 Pension plans, employee benefits	102,719		102,719	
	16a Legal fees (attach schedule)	 15,326	8,457	15,326	
	b Accounting fees (attach schedule)	 100,704	10,032	100,704	
	c Other professional fees (attach schedule)	 177,051		177,051	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 284,469		284,469	
	19 Depreciation (attach schedule) and depletion	 185,188		185,188	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 1,275,679	82,438	1,275,679	
	24 Total operating and administrative expenses. Add lines 13 through 23	4,158,900	100,927	4,158,900	0
	25 Contributions, gifts, grants paid	334,786			334,786
	26 Total expenses and disbursements. Add lines 24 and 25	4,493,686	100,927	4,158,900	334,786
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-231,708			
	b Net investment income (if negative, enter -0-)		93,857		
	c Adjusted net income (if negative, enter -0-)				

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			137,600	151,720	151,720
	2	Savings and temporary cash investments			780,829	703,997	703,997
	3	Accounts receivable ▶ <u>470,153</u>					
		Less allowance for doubtful accounts ▶ _____			300,485	470,153	470,153
	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 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			37,013	17,900	17,900
	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 ▶ _____					
Liabilities		Less accumulated depreciation (attach schedule) ▶ _____					
	12	Investments—mortgage loans					
	13	Investments—other (attach schedule)			7,076,515	7,237,458	7,607,196
	14	Land, buildings, and equipment basis ▶ <u>6,373,269</u>					
		Less accumulated depreciation (attach schedule) ▶ <u>3,225,575</u>			3,303,781	3,147,694	2,400,000
	15	Other assets (describe ▶ _____)			23,855	514,140	514,140
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)			11,660,078	12,243,062	11,865,106
	17	Accounts payable and accrued expenses			475,161	411,474	
	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 ▶ _____)			42,990	892,616	
	23	Total liabilities (add lines 17 through 22)			518,151	1,304,090	
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			11,141,927	10,938,972	
	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)			11,141,927	10,938,972	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)			11,660,078	12,243,062	

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	11,141,927
2	Enter amount from Part I, line 27a	2	-231,708
3	Other increases not included in line 2 (itemize) ▶ _____	3	56,701
4	Add lines 1, 2, and 3	4	10,966,920
5	Decreases not included in line 2 (itemize) ▶ _____	5	27,948
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	10,938,972

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	12,420
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	-113

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))
2012	267,685	7,353,733	0 03640
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

2	Total of line 1, column (d).	2	0 18789
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 03758
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	7,504,808
5	Multiply line 4 by line 3.	5	282,016
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	939
7	Add lines 5 and 6.	7	282,955
8	Enter qualifying distributions from Part XII, line 4.	8	334,786

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 VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)		
1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	939
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	939
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	939
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	7,178
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	7,178
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	6,239
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 6,239 Refunded	11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	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)? <i>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.</i>	1b		No
c Did the foundation file Form 1120-POL for this year?.	1c		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
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? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> IA			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	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) 259-9293 Located at 14914 BROOKVIEW DRIVE URBANDALE IA ZIP+4 50323			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, 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	Yes	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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? 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?			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	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 2013?	4b		No

Part VII-B

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see 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?			
	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?			
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?			
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		
14914 BROOKVIEW 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
JULIE MAYNE	D O N	57,656	3,034	
321 CENTER ST	40 00			
MCGREGOR, IA 52157				
Total number of other employees paid over \$50,000.				

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
HEALTH CARE OF IOWA INC 4080 1st AVENUE NE SUITE 103 CEDAR RAPIDS, IA 52402	ADMINISTRATION	246,613
DIVERSACARE LLC PO BOX 2252 CEDAR RAPIDS, IA 52406	CONSULTING	120,244
MILLENNIUM REHAB AND CONSULTING 4725 MERLE HAY RD SUITE 107 DES MOINES, IA 50322	SKILLED THERAPIES	290,200
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	4,054,110
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	7,131,675
b	Average of monthly cash balances.	1b	487,419
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	7,619,094
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	7,619,094
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	114,286
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,504,808
6	Minimum investment return. Enter 5% of line 5.	6	375,240

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	375,240
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	939
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	939
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	374,301
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	374,301
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	374,301

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	334,786
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	334,786
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	939
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	333,847
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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				374,301
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008. 48,270				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	48,270			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 334,786				
a Applied to 2012, 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 2013 distributable amount.				334,786
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	39,515			39,515
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	8,755			
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 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				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 2008 not applied on line 5 or line 7 (see instructions). . . .	8,755			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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 2013, 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) 2013	(b) 2012	(c) 2011	(d) 2010	
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	334,786
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2013)

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)
184 744 GOLDMAN SACHS SHT DUR GOVT	P	2013-01-01	2013-12-20
1434 347 LORD ABBETT SHT DURATION INC	P	2013-01-01	2013-12-20
458 812 PRUDENTIAL SHT TRM CORP BD Z	P	2013-01-01	2013-12-20
886 CLEARBRIDGE ENERGY MLP OPP FD	P	2012-03-02	2013-05-16
16263 796 GOLDMAN SACHS SHT DUR GOVT I	P	2001-01-01	2013-12-20
36099 952 LORD ABBETT SHT DURATION INC F	P	2001-01-01	2013-12-20
14390 777 PRUDENTIAL SHT TRM CORP BD Z	P	2001-01-01	2013-12-20
667 CLEARBRIDGE ENERGY MLP FD INC	P	2010-08-27	2013-05-16
713 43 CWHL 2005-J4 A8	P	2008-09-08	2013-12-25
1400 PLAINS ALL AMERICAN PIPLIN L P	P	2012-03-06	2013-12-16


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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,873		1,882	-9
6,527		6,594	-67
5,221		5,258	-37
22		17	5
164,915		167,351	-2,436
164,254		167,504	-3,250
163,767		167,364	-3,597
19		10	9
713		602	111
68,875		47,184	21,691


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	
			-9
			-67
			-37
			5
			-2,436
			-3,250
			-3,597
			9
			111
			21,691

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>				
SALVATION ARMY 105 E EUCLID AVE DES MOINES,IA 50313	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
VARIETY CLUB OF IOWA 505 FIFTH AVENUE STE 310 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	56,000
IOWA HEALTH CARE ASSOC FOUNDATION 6750 WESTOWN PARKWAY SUITE 100 WEST DES MOINES,IA 50266	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	20,000
ANIMAL RESCUE LEAGUE OF IOWA 5452 NE 22ND STREET DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
EASTER SEALS OF IOWA 401 NE 66TH AVE DES MOINES,IA 50313	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	4,296
AMERICAN HEART ASSOCIATION 1111 9TH ST SUITE 280 DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,500
EMPLOYEE AND FAMILY RESOURCES 505 5TH AVE SUITE 930 DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	4,500
WEST DES MOINES CHRISTIAN CHURCH 4501 MILLS CIVIC PKWY WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	100,090
YOUTH HOMES OF MID-AMERICA PO BOX 39 JOHNSTON,IA 50131	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,500
CHILDREN FAMILIES OF IOWA 111 UNIVERSTIY AVENUE DES MOINES,IA 50314	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
MAYO CLINIC RESEARCH DEVELOPMENT 200 FIRST STREET SW ROCHESTER,MN 55905	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
STRANDS OF STRENGTH 520 SOUTH 18TH STREET WEST DES MOINES,IA 50265	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,400
FIRST UNITED METHODIST CHURCH 1001 PLEASANT ST DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	20,000
Total  3a				334,786

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>				
PUPPY JAKE FOUNDATION PO BOX 12115 DES MOINES,IA 50312	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	3,500
HOPE MINISTRIES 1310 6TH AVE DES MOINES,IA 50314	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	10,000
DES MOINES PERFORMING ARTS 221 WALNUT STREET DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,000
CITY OF URBANDALE 3600 86TH STREET URBANDALE,IA 50322	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	1,500
CHILDSERVE OF IOWA 5406 MERLE HAY RD JOHNSTON,IA 50131	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	25,000
CELEBRITY FIGHT NIGHT 2111 EAST HIGHLAND AVE STE 135 PHOENIX,AZ 85016	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	47,000
BLANK CHILDREN'S HOSPITAL 1200 PLEASANT ST DES MOINES,IA 50309	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	2,000
BEST BUDDIES 7648 HICKMAN ROAD DES MOINES,IA 50324	NONE	PUBLIC	TO FURTHER CHARITABLE PURPOSE	5,000
Total  3a				334,786

TY 2013 Accounting Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	90,672	0	90,672	0
TAX PREPARATION	10,032	10,032	10,032	0

TY 2013 Contractor Compensation Explanation

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

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

TY 2013 Land, Etc. Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Machinery and Equipment	965,092	715,607	249,485	
Buildings	4,818,671	2,029,575	2,789,096	2,400,000
Land	109,113		109,113	
Miscellaneous	480,393	480,393		

TY 2013 Legal Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	6,869	0	6,869	0
LEGAL FEES - INVESTMENT SERVICES	8,457	8,457	8,457	0

TY 2013 Other Assets Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
BASIS OF LIFE INSURANCE INVESTMENT		20,745	20,745
DIVIDEND RECEIVABLE	23,855	24,776	24,776
INTEREST RECEIVABLE		3	3
PARTNERSHIP DISTRIBUTION RECEIVABLE		425,409	425,409
POLICY VALUE OF LIFE INSURANCE INVESTMEN		36,968	36,968
PREPAID INCOME TAX		6,239	6,239

TY 2013 Other Decreases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Amount
BOOK TAX DIFFERENCE BRISTOL K-1	20,807
BOOK TAX DIFFERENCE PIMCO OFFSHORE K-1	392
BOOK TAX DIFFERENCE PLAINS K-1	315
NON-DEDUCTIBLE CONTRIBUTIONS	6,432
NON-DEDUCTIBLE PENALTY	2

TY 2013 Other Expenses Schedule

Name: THE JOHN R AND ZELDA Z GRUBB

CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ADVERTISING	28,464		28,464	
BUSINESS TRAVEL	9,739		9,739	
DIETARY	179,043		179,043	
DUES & LICENSE	13,095		13,095	
EMPLOYEE RECRUITMENT	7,269		7,269	
INCONTENENT CARE	1,810		1,810	
INSURANCE	31,732		31,732	
INVESTMENT FEES	45,482	45,482	45,482	
LINEN AND BEDDING	3,540		3,540	
OFFICE EXPENSE	36,956	36,956	36,956	
OFFICE EXPENSE	54,615		54,615	
REPAIRS & MAINTENANCE	90,955		90,955	
SNF SUPPLIES & THERAPIES	335,607		335,607	
STAFF EDUCATION	26,392		26,392	
SUPPLIES	154,044		154,044	
TELEPHONE	12,882		12,882	
UTILITIES	174,855		174,855	
WORKMENS COMPENSATION	69,199		69,199	

TY 2013 Other Income Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ASSISTED LIVING	435,870		
NURSING HOME	3,603,626		
OTHER	27,698		
Other Investment Income	24,926	24,926	4,067,194

TY 2013 Other Increases Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Amount
BOOK TAX DIFFERENCE AVISTA K-1	48,933
BOOK TAX DIFFERENCE DEPRECIATION	2,923
BOOK TAX DIFFERENCE PIMCO ONSHORE K-1	4,845

TY 2013 Other Liabilities Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value
DEPOSITS	38,170	45,035
ACCRUED INCOME TAX	4,820	847,581
UNSETTLED PURCHASES		

TY 2013 Other Professional Fees Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NURSING HOME MANAGMENT& OTHER PROF FEES	177,051	0	177,051	0

TY 2013 Taxes Schedule

Name: THE JOHN R AND ZELDA Z GRUBB
CHARITABLE FOUNDATION

EIN: 42-6521745

Software ID: 13000170

Software Version: 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX ON INVESTMENT INCOME	939		939	
PAYROLL	153,064		153,064	
PROPERTY	130,466		130,466	