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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundation)

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

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

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, and ending 06-30-2014

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
IOWA BROADCASTERS ASSOCIATION FOUNDATION
Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 71186
City or town, state or province, country, and ZIP or foreign postal code
DES MOINES, IA 50325

D Employer identification number
45-4574664
E Telephone number
(515) 224-7237
F Group Exemption Number

G Accounting Method ☐ Cash ☒ Accrual Other (specify) _____

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: WWW.IOWABROADCASTERS.COM

J Tax-exempt status (check only one) ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 134,005

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	134,005
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c	Less direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	134,005
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	38,000
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	9,050
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	9,130
	17	Total expenses. Add lines 10 through 16	17	56,180
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	77,825
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	214,979
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	292,804

Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	214,979	22	292,804
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	214,979	25	292,804
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	214,979	27	292,804

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?
THE IOWA BROADCASTERS ASSOCIATION FOUNDATION WAS ESTABLISHED TO SUPPORT THE EDUCATIONAL AND CHARITABLE ACTIVITIES OF THE IOWA BROADCASTERS ASSOCIATION, DEDICATED TO PROMOTING THE FUTURE OF IOWA BROADCASTING THROUGH A COMMITMENT TO EDUCATION, PROVIDING SCHOLARSHIPS TO IOWA STUDENTS SEEKING BROADCASTING CAREERS, PROMPTING RESEARCH AND TEACHING IN THE FIELD OF BROADCASTING AND OFFERING PROFESSIONAL TRAINING AND DEVELOPMENT OPPORTUNITIES FOR IOWA BROADCASTERS THROUGH MEETINGS, SEMINARS AND WORKSHOPS, HELPING IOWA RADIO AND TELEVISION STATIONS BETTER SERVE THEIR LOCAL COMMUNITIES

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 See Additional Data Table

(Grants \$)

If this amount includes foreign grants, check here

28a

29

(Grants \$)

If this amount includes foreign grants, check here

29a

30

(Grants \$)

If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)

(Grants \$)

If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

38,000

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed		
42a	The organization's books are in care of SUE TOMA Telephone no (515) 224-7237 Located at PO BOX 71186 DES MOINES, IA ZIP + 4 50325		
b	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)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041? Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "				
(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000	▶	
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51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "		
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A	▶	☒ Yes ☐ No
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer	2014-11-15 Date			
	SUE TOMA EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name HOLLY LARSON	Preparer's signature	Date 2014-11-17	Check ☐ if self-employed	PTIN P00843258
	Firm's name ▶ HAMILTON JUFFER & ASSOCIATES LLP				Firm's EIN ▶ 20-3626340
	Firm's address ▶ 666 GRAND AVE STE 2400 DES MOINES, IA 503092506				Phone no (515) 245-3737

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

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization IOWA BROADCASTERS ASSOCIATION FOUNDATION	Employer identification number 45-4574664
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")				392,004	134,005	526,009
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3				392,004	134,005	526,009
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						526,009

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4				392,004	134,005	526,009
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						526,009
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here					☒	

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14
15	Public support percentage for 2012 Schedule A, Part II, line 14	15
16a	33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐
b	33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐
17a	10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐
b	10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	☐
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	☐

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization IOWA BROADCASTERS ASSOCIATION FOUNDATION	Employer identification number 45-4574664
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Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	UNIVERSITY OF NOTHERN IOWA FOUND 08/09/2013 204 COMMONS CEDAR RAPIDS, IA 50614 6,000 0 0 UNIVERSITY OF NOTHERN IOWA FOUND 08/08/2013 204 COMMONS CEDAR RAPIDS, IA 50614 10,000 0 0

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES BOARD MEETING EXPENSE 516 PRINTING/COPYING EXPENSE 135 TRAINING/SPEALER FEES 8,200 TRAVEL EXPENSE 179 FLOWERS/MEMORIALS/GIFTS 100 TOTAL 9,130

Return Reference	Explanation
FORM 990-EZ, PART III	THE IOWA BROADCASTERS ASSOCIATION FOUNDATION WAS ESTABLISHED TO SUPPORT THE EDUCATIONAL AND CHARITABLE ACTIVITIES OF THE IOWA BROADCASTERS ASSOCIATION, DEDICATED TO PROMOTING THE FUTURE OF IOWA BROADCASTING THROUGH A COMMITMENT TO EDUCATION, PROVIDING SCHOLARSHIPS TO IOWA STUDENTS SEEKING BROADCASTING CAREERS, PROMPTING RESEARCH AND TEACHING IN THE FIELD OF BROADCASTING AND OFFERING PROFESSIONAL TRAINING AND DEVELOPMENT OPPORTUNITIES FOR IOWA BROADCASTERS THROUGH MEETINGS, SEMINARS AND WORKSHOPS, HELPING IOWA RADIO AND TELEVISION STATIONS BETTER SERVE THEIR LOCAL COMMUNITIES

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 28	THE FAST FORWARD ELECTRONIC MEDIA WORKSHOP IS HOSTED BY THE UNIVERSITY OF NORTHERN IOWA COMMUNICATIONS STUDIES DEPARTMENT THE WORKSHOP IS INTENDED TO SERVE IOWA HIGH SCHOOL AND COLLEGE STUDENTS PREPARING FOR CAREERS IN BROADCASTING AND YOUNG PROFESSIONALS (1-3 YEARS) IN THE FIELD THE GREATEST EMPHASIS IS PLACED ON THE COLLEGE STUDENTS PREPARING TO ENTER THE FIELD OF BROADCASTING INVITATIONS ARE EXTENDED TO RADIO/TV NEWS DIRECTORS ON BEHALF OF THEIR EMPLOYEES AT IOWA BROADCASTERS ASSOCIATION MEMBER STATIONS IN ADDITION, COMMUNICATIONS DEPARTMENT HEADS AT ALL IOWA HIGH SCHOOLS AND IOWA COLLEGES AND UNIVERSITIES ARE INVITED TO ENCOURAGE STUDENT PARTICIPATION AT THE EVENT IN 2013, OVER 150 HIGH SCHOOL AND COLLEGE STUDENTS ATTENDED THE WORKSHOP, THE THIRD CONSECUTIVE YEAR OF ENROLLMENT EXCEEDING THE 100 STUDENT GOAL

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 29	THE ELECTRONIC MEDIA INDUSTRY LEADERSHIP PROGRAM CURRICULUM, DEVELOPED THROUGH COLLABORATION BETWEEN UNIVERSITY FACULTY AND IOWA BROADCASTERS, EMPHASIZES MEDIA TRENDS, ECONOMICS, MARKETING AND STRATEGIC PLANNING ALONG WITH A COMPREHENSIVE CORE IN ELECTRONIC MEDIA GRADUATES WILL BE PREPARED TO PROVIDE DIRECTION TO ELECTRONIC MEDIA OF THE FUTURE IT IS ANTICIPATED THAT 15 STUDENTS MAJORING IN THE UNI ELECTRONIC MEDIA LEADERSHIP PROGRAM WILL EACH BE ELIGIBLE TO RECEIVE A 2,500 SCHOLARSHIP FOR THE ACADEMIC YEAR FUNDED BY THE IOWA BROADCASTERS ASSOCIATION FOUNDATION

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 30	THE IOWA BROADCASTERS ASSOCIATION FOUNDATION SUPPORTS THE ANTI- DRUG/ANTIBULLYING PROGRAM OF ROCK IN PREVENTION, INC THROUGH THIS PROGRAM, IOWA RADIO AND TELEVISION STATIONS PROMOTE IOWA KIDS LIVING HAPPY , HEALTHY AND DRUG FREE LIVES ROCK IN PREVENTION, INC HELPS REINFORCE THE IOWA BROADCASTERS ASSOCIATION FOUNDATION MISSION OF PROMOTING PROTECTING AND ENHANCING FREE OVER THE AIR BROADCASTING THROUGH LOCAL PROGRAMMING AND A CONNECTION WITH MAJOR COMMUNITY ISSUES ROCK IN PREVENTION, INC TRAINS LOCAL IOWA HIGH SCHOOL MENTORS WHO THEN TEACH YOUNGER ELEMENTARY AND MIDDLE SCHOOL STUDENTS TO REFUSE ALCOHOL, TOBACCO AND DRUGS AND TO LIVE TO THEIR FULLEST POTENTIAL THROUGH MUSIC, THESE ROLE MODEL HIGH SCHOOL STUDENTS SHOW THE YOUNGER STUDENTS HOW TO AVOID ILLEGAL DRUG AND ALCOHOL USE

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 31	THE IBA FOUNDATION ANNUALLY PROVIDES POST-SECONDARY SCHOLARSHIP AND GRANT AWARDS TO QUALIFYING IOWA STUDENTS STUDYING BROADCASTING AND BROADCAST- RELATED FIELDS AT THE UNIVERSITY OF NORTHERN IOWA, KIRKWOOD COMMUNITY COLLEGE, IOWA WESTERN COMMUNITY COLLEGE AND MARSHALLTOWN COMMUNITY COLLEGE. THESE SCHOLARSHIPS AND GRANTS ASSIST NEEDY IOWA STUDENTS WITH THE PAYMENT OF THEIR TUITION AND FEES. AS THE IBA FOUNDATION'S FUNDS ALLOW, IT INTENDS TO INCREASE THE SCHOLARSHIP AND GRANT AWARDS. ALL BROADCAST SCHOLARSHIP AND GRANTS ARE IN THE NATURE OF GIFTS TO THE RECIPIENT STUDENTS, AND ARE NOT LOANS. THE IBA FOUNDATION MAKES ALL SCHOLARSHIPS AND GRANTS PAYABLE DIRECTLY TO THE IOWA COLLEGE OR UNIVERSITY, RECOGNIZED UNDER INTERNAL REVENUE CODE 501(C)(3), TO BE APPLIED IN THE RECIPIENT'S NAME.

TY 2013 Compensation Explanation

Name: IOWA BROADCASTERS ASSOCIATION
FOUNDATION

EIN: 45-4574664

Person Name	Explanation
CAROL KUSTER	
DAVE PUTNAM	
MARY QUASS	
SUE TOMA	
BILL SANDERS	
MARK OSMUNDSON	
RICK SELLERS	
JOHN PHELAN	
DAVE VICKERS	

Additional Data

Software ID:

Software Version:

EIN: 45-4574664

Name: IOWA BROADCASTERS ASSOCIATION FOUNDATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 THE FAST FORWARD ELECTRONIC MEDIA WORKSHOP IS HOSTED BY THE UNIVERSITY OF NORTHERN IOWA COMMUNICATIONS STUDIES DEPARTMENT THE WORKSHOP IS INTENDED TO SERVE IOWA HIGH SCHOOL AND COLLEGE STUDENTS PREPARING FOR CAREERS IN BROADCASTING AND YOUNG PROFESSIONALS (1-3 YEARS) IN THE FIELD THE GREATEST EMPHASIS IS PLACED ON THE COLLEGE STUDENTS PREPARING TO ENTER THE FIELD OF BROADCASTING INVITATIONS ARE EXTENDED TO RADIO/TV NEWS DIRECTORS ON BEHALF OF THEIR EMPLOYEES AT IOWA BROADCASTERS ASSOCIATION MEMBER STATIONS IN ADDITION, COMMUNICATIONS DEPARTMENT HEADS AT ALL IOWA HIGH SCHOOLS AND IOWA COLLEGES AND UNIVERSITIES ARE INVITED TO ENCOURAGE STUDENT PARTICIPATION AT THE EVENT IN 2013, OVER 150 HIGH SCHOOL AND COLLEGE STUDENTS ATTENDED THE WORKSHOP, THE THIRD CONSECUTIVE YEAR OF ENROLLMENT EXCEEDING THE 100 STUDENT GOAL (Grants \$ 10,000) If this amount includes foreign grants, check here . . . ☐		28a	10,000
29 THE ELECTRONIC MEDIA INDUSTRY LEADERSHIP PROGRAM CURRICULUM, DEVELOPED THROUGH COLLABORATION BETWEEN UNIVERSITY FACULTY AND IOWA BROADCASTERS, EMPHASIZES MEDIA TRENDS, ECONOMICS, MARKETING AND STRATEGIC PLANNING ALONG WITH A COMPREHENSIVE CORE IN ELECTRONIC MEDIA GRADUATES WILL BE PREPARED TO PROVIDE DIRECTION TO ELECTRONIC MEDIA OF THE FUTURE IT IS ANTICIPATED THAT 15 STUDENTS MAJORING IN THE UNI ELECTRONIC MEDIA LEADERSHIP PROGRAM WILL EACH BE ELIGIBLE TO RECEIVE A 2,500 SCHOLARSHIP FOR THE ACADEMIC YEAR FUNDED BY THE IOWA BROADCASTERS ASSOCIATION FOUNDATION (Grants \$ 6,000) If this amount includes foreign grants, check here . . . ☐		29a	6,000
30 THE IOWA BROADCASTERS ASSOCIATION FOUNDATION SUPPORTS THE ANTI-DRUG/ANTIBULLYING PROGRAM OF ROCK IN PREVENTION, INC THROUGH THIS PROGRAM, IOWA RADIO AND TELEVISION STATIONS PROMOTE IOWA KIDS LIVING HAPPY, HEALTHY AND DRUG FREE LIVES ROCK IN PREVENTION, INC HELPS REINFORCE THE IOWA BROADCASTERS ASSOCIATION FOUNDATION MISSION OF PROMOTING PROTECTING AND ENHANCING FREE OVER THE AIR BROADCASTING THROUGH LOCAL PROGRAMMING AND A CONNECTION WITH MAJOR COMMUNITY ISSUES ROCK IN PREVENTION, INC TRAINS LOCAL IOWA HIGH SCHOOL MENTORS WHO THEN TEACH YOUNGER ELEMENTARY AND MIDDLE SCHOOL STUDENTS TO REFUSE ALCOHOL, TOBACCO AND DRUGS AND TO LIVE TO THEIR FULLEST POTENTIAL THROUGH MUSIC, THESE ROLE MODEL HIGH SCHOOL STUDENTS SHOW THE YOUNGER STUDENTS HOW TO AVOID ILLEGAL DRUG AND ALCOHOL USE (Grants \$ 5,000) If this amount includes foreign grants, check here . . . ☐		30a	5,000
THE IBA FOUNDATION ANNUALLY PROVIDES POST-SECONDARY SCHOLARSHIP AND GRANT AWARDS TO QUALIFYING IOWA STUDENTS STUDYING BROADCASTING AND BROADCAST-RELATED FIELDS AT THE UNIVERSITY OF NORTHERN IOWA, KIRKWOOD COMMUNITY COLLEGE, IOWA WESTERN COMMUNITY COLLEGE AND MARSHALLTOWN COMMUNITY COLLEGE THESE SCHOLARSHIPS AND GRANTS ASSIST NEEDY IOWA STUDENTS WITH THE PAYMENT OF THEIR TUITION AND FEES AS THE IBA FOUNDATION'S FUNDS ALLOW, IT INTENDS TO INCREASE THE SCHOLARSHIP AND GRANT AWARDS ALL BROADCAST SCHOLARSHIP AND GRANTS ARE IN THE NATURE OF GIFTS TO THE RECIPIENT STUDENTS, AND ARE NOT LOANS THE IBA FOUNDATION MAKES ALL SCHOLARSHIPS AND GRANTS PAYABLE DIRECTLY TO THE IOWA COLLEGE OR UNIVERSITY, RECOGNIZED UNDER INTERNAL REVENUE CODE 501(C)(3), TO BE APPLIED IN THE RECIPIENT'S NAME (Grants \$ 17,000) If this amount includes foreign grants, check here . . . ☐			17,000

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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 & deferred compensation	(E) Expense account and other allowances
CAROL KUSTER ☒ EX-OFFICIO	1 00	0		
DAVE PUTNAM ☒ PRESIDENT	1 00	0		
MARY QUASS ☒ TREASURER	1 00	0		
SUE TOMA ☒ SECRETARY	10 00	0		
BILL SANDERS ☒ DIRECTOR	1 00	0		
MARK OSMUNDSON ☒ DIRECTOR	1 00	0		
RICK SELLERS ☒ DIRECTOR	1 00	0		
JOHN PHELAN ☒ DIRECTOR	1 00	0		
DAVE VICKERS ☒ VICE PRESIDE	1 00	0		