



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 11-01-2013, 2013, and ending 10-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

IOWA FARM BUREAU FEDERATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite

5400 UNIVERSITY AVENUE

City or town, state or province, country, and ZIP or foreign postal code

WEST DES MOINES, IA 502665997

F Name and address of principal officer

DENNY J PRESNALL

5400 UNIVERSITY AVENUE

WEST DES MOINES,IA 502665997

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

0626

I Tax-exempt status

☐ 501(c)(3)☒ 501(c) (5) ◀(insert no)☐ 4947(a)(1) or☐ 527

J Website:

WWW.IOWAFARMBUREAU.COM

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other ▶

L Year of formation

1918

M State of legal domicile

IA

| Part I | | Summary | | |
|-----------------------------|-----|--|---------------------------|---------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALTIY OF LIFE | | |
| | | | | |
| | | | | |
| | | | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 11 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 0 |
| | 5 | Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | 62 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 0 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 4,519,540 |
| | b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | 35,000 | 35,000 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 9,236,646 | 9,506,993 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 93,085,733 | 46,854,737 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 8,048,294 | 5,545,512 |
| | | | 110,405,673 | 61,942,242 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 2,353,916 | 2,494,415 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 7,883,844 | 7,782,253 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 15,196 | 12,540 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰ | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 19,177,226 | 19,758,097 |
| | 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 29,430,182 | 30,047,305 |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 80,975,491 | 31,894,937 |
| Net Assets or Fund Balances | | | Beginning of Current Year | End of Year |
| | 20 | Total assets (Part X, line 16) | 1,041,931,807 | 1,139,797,741 |
| | 21 | Total liabilities (Part X, line 26) | 30,345,172 | 30,363,347 |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 1,011,586,635 | 1,109,434,394 |

Part II

Signature Block

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

2015-09-02

Date

DENNY J PRESNALL EXECUTIVE DIRECTOR, SECRETARY/TREAS

Type or print name and title

Paid Preparer Use Only

Prnt/Type preparer's name

STEPHEN L KOEHN

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00089588

Firm's name ▶ MERIWETHER WILSON AND COMPANY PLLC

Firm's EIN ▶ 42-0731256

Firm's address ▶ 4500 WESTOWN PARKWAY SUITE 140

WEST DES MOINES, IA 502666717

Phone no (515) 223-0002

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part 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

AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If “Yes,” describe these changes on Schedule O

4

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ including grants of \$) (Revenue \$)

MARKETING AND COMMUNICATIONS - NEWS SERVICE ISSUES THE WEEKLY PUBLICATION, "IOWA FARM BUREAU SPOKESMAN," WHICH IS THE PRIMARY COMMUNICATIONS VEHICLE BETWEEN STATE AND COUNTY LEADERS AND FARMING MEMBERS PROVIDING REPORTS ON FARM BUREAU POLICY IMPLEMENTATION AND REGULATORY ISSUES AS WELL AS STATE, NATIONAL AND INTERNATIONAL AGRICULTURE NEWS ALSO PUBLISHED IS A MONTHLY NEWSPAPER, "FAMILY LIVING," DISTRIBUTED TO AG-SUPPORTING MEMBERS APPROXIMATELY 150,000 MEMBERS BENEFITED FROM BOTH PUBLICATIONS ADDITIONALLY, A WEEKLY E-NEWSLETTER FOR MEMBER LEADERS, "THE DIRT", IS ALSO PUBLISHED BY NEWS SERVICES APPROXIMATELY 2,000 MEMBERS BENEFIT FROM THIS NEWSLETTER EACH WEEK THE TEAM ALSO PRODUCES A SEMI-ANNUAL CONSUMER E-NEWSLETTER, "THE IOWA DISH," THAT IS DISTRIBUTED TO 22,000 CONSUMERS CONTAINING FARM AND FOOD NEWS MARKETING FOCUSES ON MEMBER RETENTION AND ACQUISITION THROUGH VARIOUS MEDIUMS INCLUDING VIDEO, ADVERTISING, MULTI-MEDIA AND WEB MARKETING THE TEAM MARKETS FARM BUREAU BENEFITS, SERVICES AND PROGRAMS TO THE MEMBERSHIP AS WELL AS THE GENERAL PUBLIC AND MANAGES THE ORGANIZATION'S BRAND PUBLIC RELATIONS STRATEGICALLY COMMUNICATES FARM BUREAU POLICY AND AGRICULTURAL ISSUES TO KEY ORGANIZATIONAL STAKEHOLDERS, INCLUDING MEMBERS, EMPLOYEES, ELECTED LEADERS, MEMBERS OF THE NEWS MEDIA AND THE GENERAL PUBLIC THE TEAM ALSO PRODUCES A WEEKLY TV COMMERCIAL, THE IOWA MINUTE, WHICH AIRS TO OVER TWO MILLION HOUSEHOLDS THE ONLINE COMMUNITY DEPARTMENT PROVIDES STRATEGIC OUTREACH THROUGH ONLINE (WEB-BASED) AND SOCIAL MEDIA PLATFORMS TO ENGAGE, DEVELOP, MAINTAIN AND EXPAND RELEVANT AND IMPACTFUL DIALOGUES WITH KEY AUDIENCES OVER 153,000 MEMBERS BENEFITED FROM THESE PROGRAMS

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

FIELD SERVICE - WORK WITH 100 COUNTY FARM BUREAUS AND THEIR VOLUNTEER LEADERS AROUND THE STATE TO IMPLEMENT PROGRAMS AND POLICIES THAT BENEFIT MEMBERS AND THE ORGANIZATION IN GENERAL THIS IS ACCOMPLISHED BY DEVELOPMENT AND DELIVERY OF TRAINING PROGRAMS FOR COUNTY BOARDS OF DIRECTORS AND THEIR EXECUTIVE BOARDS AS WELL AS KEY COUNTY COMMITTEE MEMBERS LIKE YOUNG FARMERS AND AG EDUCATION VOLUNTEERS THESE PROGRAMS ENHANCE LEADERSHIP SKILLS AND STIMULATE DEVELOPMENT OF FUTURE LEADERS FOR FARM BUREAU, AGRICULTURE, AND RURAL IOWA THE TAKE ROOT PROGRAM HELPS MEMBERS ACROSS THE STATE WITH THEIR SUCCESSION AND TRANSITION CHALLENGES THE PROGRAM ALSO ASSISTS FARMERS AND YOUNG FARMERS TO BEGIN NEW FARM BUSINESSES, ASSISTS FARMERS AND YOUNG FARMERS TO IMPROVE THEIR EXISTING FARM AND BUSINESS MANAGEMENT SKILLS AND TO IMPROVE NET FARM INCOME

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

GOVERNMENT RELATIONS - WORK WITH VOLUNTEER AGRICULTURAL LEADERS TO INFLUENCE PUBLIC POLICY DECISIONS AT THE COUNTY, STATE AND NATIONAL LEVELS PROVIDES INFORMATION ABOUT ISSUES REFLECTING RURAL IOWANS OVER 153,000 MEMBERS BENEFITED

(Code) (Expenses \$ including grants of \$) (Revenue \$)

COMMODITY SERVICES - PROVIDES ECONOMIC AND POLICY RESEARCH ASSISTANCE FOR THE POLICY DEVELOPMENT AND IMPLEMENTATION WORK OF THE IOWA FARM BUREAU FEDERATION ASSISTS MEMBERS BY DEVELOPING INFORMATION AND EDUCATIONAL MATERIALS IN ADDITION, THE COMMODITY SERVICES GROUP OFFERS FINANCIAL MANAGEMENT, RISK MANAGEMENT AND MARKET EDUCATION PROGRAMS AND SERVICES TO MEMBERS MORE THAN 90,000 MEMBERS BENEFIT FROM THE EDUCATIONAL AND INFORMATIONAL MATERIALS WHICH ARE PUBLISHED AND DISTRIBUTED THROUGH THE SPOKESMAN AND IOWAFARMBUREAU COM OVER 5,000 MEMBERS ARE DIRECTLY SERVED THROUGH PARTICIPATION IN THE FINANCIAL MANAGEMENT, RISK MANAGEMENT AND MARKET EDUCATION PROGRAMS

(Code) (Expenses \$ including grants of \$) (Revenue \$)

OTHER PROGRAMS - COMMUNITY RESOURCES AND RENEW RURAL IOWA

4d

Other program services (Describe in Schedule O)

















(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses

Part IV

Checklist of Required Schedules

| | Yes | No |
|---|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | | No |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  | Yes | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  | | No |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  | Yes | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | | No |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | | No |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  | | No |
| 9 Did the organization report an amount in Part X, line 21 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 "Yes," complete Schedule D, Part IV  | | No |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  | | No |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  | Yes | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | Yes | |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | | No |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | | No |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | Yes | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | Yes | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | Yes | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  | | No |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | No |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | No |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | | No |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | | No |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | | No |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) | | No |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | | No |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | No |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | No |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

| | | | |
|---|--|-----|----|
| | | Yes | No |
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. | 186 | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | 0 | |
| 1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | Yes | |
| 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. | 62 | |
| 2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). | | Yes | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | | Yes | |
| 3b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i> | | Yes | |
| 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)? | | | No |
| b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | No |
| 5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | No |
| 5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | | No |
| 6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | | |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | |
| d If "Yes," indicate the number of Forms 8282 filed during the year. | | 7d | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | |
| 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | 8 | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | |
| a Did the organization make any taxable distributions under section 4966? | | 9a | |
| b Did the organization make a distribution to a donor, donor advisor, or related person? | | 9b | |
| 10 Section 501(c)(7) organizations. Enter | | | |
| a Initiation fees and capital contributions included on Part VIII, line 12. | | 10a | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | | 10b | |
| 11 Section 501(c)(12) organizations. Enter | | | |
| a Gross income from members or shareholders. | | 11a | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). | | 11b | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | 12a | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | | 12b | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | | 13a | |
| 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. | | 13b | |
| c Enter the amount of reserves on hand. | | 13c | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | | 14a | No |
| b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i> | | 14b | |

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

| | | | |
|--|---|-----|-----|
| | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 11 | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | |
| 1b | Enter the number of voting members included in line 1a, above, who are independent | 0 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | No |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | Yes |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | No |
| 6 | Did the organization have members or stockholders? | 6 | Yes |
| 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 | Yes |
| 7b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | Yes |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | |
| 8a | The governing body? | 8a | Yes |
| 8b | Each committee with authority to act on behalf of the governing body? | 8b | Yes |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 9 | No |

Section B. Policies

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

| | | | |
|--|--|-----|-----|
| | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | Yes |
| 10b | 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 | Yes |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Yes |
| 11b 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 to line 13 | 12a | Yes |
| 12b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Yes |
| 12c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | 12c | Yes |
| 13 | Did the organization have a written whistleblower policy? | 13 | Yes |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Yes |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| 15a | The organization's CEO, Executive Director, or top management official | 15a | Yes |
| 15b | Other officers or key employees of the organization | 15b | Yes |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | No |
| 16b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | |

Section C. Disclosure

| | |
|----|--|
| 17 | List the States with which a copy of this Form 990 is required to be filed |
| 18 | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O) |
| 19 | Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year |
| 20 | State the name, physical address, and telephone number of the person who possesses the books and records of the organization JAMES W GARDNER CFO 5400 UNIVERSITY AVE WEST DES MOINES,IA 50266 (515) 225-5400 |

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, or 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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) CRAIG D HILL PRESIDENT | 16 00 24 00 | X | | X | | | | 0 | 420,950 | 44,932 |
| (2) CARLTON KJOS DISTRICT 1 DIRECTOR | 18 00 0 00 | X | | | | | | 44,139 | 0 | 0 |
| (3) CHARLIE NORRIS DISTRICT 2 DIRECTOR | 18 00 0 00 | X | | | | | | 50,068 | 61,821 | 0 |
| (4) PHIL SUNDBLAD DISTRICT 3 DIRECTOR | 18 00 0 00 | X | | | | | | 48,760 | 33,100 | 0 |
| (5) DOUG GRONAU DISTRICT 4 DIRECTOR | 18 00 0 00 | X | | | | | | 43,835 | 0 | 0 |
| (6) MARK BUSKOHL DISTRICT 5 DIRECTOR | 18 00 0 00 | X | | | | | | 33,578 | 0 | 0 |
| (7) NICK PODHAJSKY DISTRICT 6 DIRECTOR | 18 00 0 00 | X | | | | | | 35,815 | 0 | 0 |
| (8) ANDREW HORA DISTRICT 7 DIRECTOR | 18 00 0 00 | X | | | | | | 40,014 | 0 | 0 |
| (9) CALVIN ROZENBOOM DISTRICT 8 DIRECTOR | 18 00 0 00 | X | | | | | | 45,871 | 0 | 0 |
| (10) JIM MCKNIGHT DISTRICT 9 DIRECTOR | 18 00 0 00 | X | | | | | | 44,124 | 0 | 0 |
| (11) JOE HEINRICH VICE PRESIDENT | 18 00 0 00 | X | | X | | | | 60,583 | 0 | 0 |
| (12) DENNY J PRESNALL EXECUTIVE DIRECTOR / SECRETARY-TREASURER | 20 00 30 00 | | | X | | | | 0 | 414,196 | 228,724 |
| (13) EDWARD G PARKER GENERAL COUNSEL | 30 00 30 00 | | | X | | | | 0 | 497,374 | 60,421 |
| (14) JAMES GARDNER CHIEF FINANCIAL OFFICER & CONTROLLER | 30 00 20 00 | | | X | | | | 0 | 220,805 | 41,308 |
| (15) DUANE JOHNSON DIRECTOR, FIELD SERVICE | 40 00 0 00 | | | | X | | | 161,416 | 0 | 111,127 |
| (16) CHAD BISHOP DIRECTOR, INFORMATION RESOURCES | 25 00 25 00 | | | | X | | | 0 | 157,961 | 14,123 |
| (17) SARA PAYNE CHIEF MKTG & COMMUNICATIONS OFFICER | 40 00 0 00 | | | | X | | | 0 | 229,884 | 9,648 |

Part VII

| | | | | |
|---|---|---|-----|----|
| 2 | Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 19 | | | |
| | | | Yes | No |
| 3 | Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 | Yes | |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | 4 | Yes | |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | 5 | | No |

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of

Form **990** (2013)

Part VIII

Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|---|---------------|---|---|--|---|---|------------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 35,000 | | | |
| | g | Noncash contributions included in lines 1a-1f \$ | | | | | |
| | h | Total. Add lines 1a-1f | | 35,000 | | | |
| Program Service Revenue | 2a | PUBLICATION REVENUE | Business Code 511120 | 4,894,014 | 374,474 | 4,519,540 | |
| | b | MEMBERSHIP DUES | 813410 | 3,357,553 | 3,357,553 | | |
| | c | RECOVERY OF EXP OTHER ENTITIES | 561000 | 933,330 | 933,330 | | |
| | d | PROGRAM SERVICE TRIP RECOVERIES | 900099 | 220,082 | 220,082 | | |
| | e | EVENT REGISTRATIONS | 900099 | 102,014 | 102,014 | | |
| | f | All other program service revenue | | | | | |
| | g | Total. Add lines 2a-2f | | 9,506,993 | | | |
| | Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 38,195,318 | | 38,195,318 |
| 4 | | Income from investment of tax-exempt bond proceeds | | | | | |
| 5 | | Royalties | | 5,454,454 | | 5,454,454 | |
| 6a | | (i) Real | | | | | |
| | | (ii) Personal | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| c | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| d | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 7a | | (i) Securities | | | | | |
| | (ii) Other | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| c | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| d | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 8a | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| c | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 9a | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| c | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 10a | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| b | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| c | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11a | OTHER REVENUE | | 900099 | 82,300 | 82,300 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| d | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| e | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 12 | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

☒

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21. | 2,305,944 | | | |
| 2 | Grants and other assistance to individuals in the United States. See Part IV, line 22. | 188,471 | | | |
| 3 | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16. | | | | |
| 4 | Benefits paid to or for members. | | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees. | 436,559 | | | |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). | | | | |
| 7 | Other salaries and wages. | 5,212,502 | | | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). | 813,858 | | | |
| 9 | Other employee benefits. | 910,589 | | | |
| 10 | Payroll taxes. | 408,745 | | | |
| 11 | Fees for services (non-employees): | | | | |
| a | Management. | 851,356 | | | |
| b | Legal. | 418,322 | | | |
| c | Accounting. | 1,810,059 | | | |
| d | Lobbying. | | | | |
| e | Professional fundraising services. See Part IV, line 17. | 12,540 | | | |
| f | Investment management fees. | 238,723 | | | |
| g | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). | 1,154,458 | | | |
| 12 | Advertising and promotion. | 2,866,768 | | | |
| 13 | Office expenses. | 307,824 | | | |
| 14 | Information technology. | 1,579,598 | | | |
| 15 | Royalties. | 1,413,494 | | | |
| 16 | Occupancy. | 507,351 | | | |
| 17 | Travel. | 800,852 | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 | Conferences, conventions, and meetings. | 2,417,378 | | | |
| 20 | Interest. | | | | |
| 21 | Payments to affiliates. | 626,968 | | | |
| 22 | Depreciation, depletion, and amortization. | 11,935 | | | |
| 23 | Insurance. | 135,255 | | | |
| 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 O): | | | | |
| a | PUBLICATIONS | 4,495,577 | | | |
| b | PROGRAM SERVICES | 93,069 | | | |
| c | DUES AND SUBSCRIPTIONS | 74,299 | | | |
| d | REPAIRS & MAINTENANCE | 31,142 | | | |
| e | All other expenses | -76,331 | | | |
| 25 | Total functional expenses. Add lines 1 through 24e. | 30,047,305 | | | |
| 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). | | | | |

Part X

Balance Sheet

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

| | | | | | (A) | | (B) |
|-----------------------------|---|---|-----|---------------|-------------------|---------------|---------------|
| | | | | | Beginning of year | | End of year |
| Assets | 1 | Cash—non-interest-bearing | | | 833,752 | 1 | 1,139,311 |
| | 2 | Savings and temporary cash investments | | | 101,294,205 | 2 | 16,672,975 |
| | 3 | Pledges and grants receivable, net | | | | 3 | |
| | 4 | Accounts receivable, net | | | 16,499,957 | 4 | 21,123,122 |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete 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 employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 330,472 | 7 | 1,362,232 |
| | 8 | Inventories for sale or use | | | 69,132 | 8 | 89,675 |
| | 9 | Prepaid expenses and deferred charges | | | 1,277,814 | 9 | 1,138,964 |
| | 10a | Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D | 10a | 421,172 | 21,508 | 10c | 17,904 |
| | b | Less—accumulated depreciation | 10b | 403,268 | | | |
| | 11 | Investments—publicly traded securities | | | 110,562,567 | 11 | 224,738,125 |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 791,826,690 | 12 | 854,222,262 |
| | 13 | Investments—program-related. See Part IV, line 11 | | | | 13 | |
| | 14 | Intangible assets | | | 19,008,556 | 14 | 19,008,556 |
| | 15 | Other assets. See Part IV, line 11 | | | 207,154 | 15 | 284,615 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | | | 1,041,931,807 | 16 | 1,139,797,741 | |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 2,341,338 | 17 | 2,967,068 |
| | 18 | Grants payable | | | 24,338,924 | 18 | 24,189,711 |
| | 19 | Deferred revenue | | | 2,012,381 | 19 | 2,026,119 |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | | 21 | |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | | 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 | | | 1,652,529 | 25 | 1,180,449 |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 30,345,172 | 26 | 30,363,347 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | | | |
| | 27 | Unrestricted net assets | | | 1,011,586,635 | 27 | 1,109,434,394 |
| | 28 | Temporarily restricted net assets | | | | 28 | |
| | 29 | Permanently restricted net assets | | | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building or equipment fund | | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | | 32 | |
| | 33 | Total net assets or fund balances | | | 1,011,586,635 | 33 | 1,109,434,394 |
| 34 | Total liabilities and net assets/fund balances | | | 1,041,931,807 | 34 | 1,139,797,741 | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|---|----|---------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 61,942,242 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 30,047,305 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 31,894,937 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,011,586,635 |
| 5 | Net unrealized gains (losses) on investments | 5 | 65,952,822 |
| 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 | 1,109,434,394 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|----|--|-----|----|
| 1 | Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | No |
| 2b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | Yes | |
| 2c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | No |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | No |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

| | |
|---|--|
| Name of the organization IOWA FARM BUREAU FEDERATION | Employer identification number 42-0331840 |
|---|--|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

| | | |
|---|--|------|
| 1 | Provide a description of the organization's direct and indirect political campaign activities in Part IV | |
| 2 | Political expenditures | ▶ \$ |
| 3 | Volunteer hours | |

Part I-B Complete if the organization is exempt under section 501(c)(3).

| | | |
|----|---|--|
| 1 | Enter the amount of any excise tax incurred by the organization under section 4955 | ▶ \$ |
| 2 | Enter the amount of any excise tax incurred by organization managers under section 4955 | ▶ \$ |
| 3 | If the organization incurred a section 4955 tax, did it file Form 4720 for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Was a correction made? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If "Yes," describe in Part IV | |

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

| | | |
|---|---|--|
| 1 | Enter the amount directly expended by the filing organization for section 527 exempt function activities | ▶ \$ |
| 2 | Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities | ▶ \$ |
| 3 | Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b | ▶ \$ |
| 4 | Did the filing organization file Form 1120-POL for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5 | Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV | |

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|----------|-------------|---------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|---|--|------------------------------------|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | | | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | | |
| f Lobbying nontaxable amount Enter the amount from the following table in both columns | | | | | | | | | | | | | | | |
| <table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | Over \$17,000,000 | \$1,000,000 | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000 | | | | | | | | | | | | | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | | |
| h Subtract line 1g from line 1a If zero or less, enter -0- | | | | | | | | | | | | | | | |
| i Subtract line 1f from line 1c If zero or less, enter -0- | | | | | | | | | | | | | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | |

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

| For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity. | | (a) | | (b) |
|---|--|-----|----|--------|
| | | Yes | No | Amount |
| 1 | During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | | |
| a | Volunteers? | | | |
| b | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c | Media advertisements? | | | |
| d | Mailings to members, legislators, or the public? | | | |
| e | Publications, or published or broadcast statements? | | | |
| f | Grants to other organizations for lobbying purposes? | | | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i | Other activities? | | | |
| j | Total. Add lines 1c through 1i. | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b | If "Yes," enter the amount of any tax incurred under section 4912. | | | |
| c | If "Yes," enter the amount of any tax incurred by organization managers under section 4912. | | | |
| d | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | | | | |
|---|---|---|-----|----|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | Yes | No |
| 2 | Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | | No |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | | No |

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

| | | | |
|---|--|----|--|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

| Return Reference | Explanation |
|--------------------|--|
| PART III-A, LINE 1 | 90% OF DUES CAME FROM PERSONS, FAMILIES, OR ENTITIES WHO EACH PAID ANNUAL DUES OF \$108 OR LESS IN 2013. SEE REV. PROC. 2012-41. |
| | |
| | |
| | |
| | |
| | |
| | |

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2013

Open to Public Inspection

| | |
|---|--|
| Name of the organization IOWA FARM BUREAU FEDERATION | Employer identification number 42-0331840 |
|---|--|

Part I

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

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

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

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

| | |
|----|-----------------------------|
| | Held at the End of the Year |
| 2a | |
| 2b | |
| 2c | |
| 2d | |

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3 Using the organization’s acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other
- 4 Provide a description of the organization’s collections and explain how they further the organization’s exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization’s collection?

☐ Yes ☐ No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

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

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|---------------------|---------------------|--------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

(ii) related organizations

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b)Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|--------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 421,172 | 403,268 | 17,904 |
| e Other | | | | |
| Total. Add lines 1a through 1e <i>(Column (d) must equal Form 990, Part X, column (B), line 10(c).)</i> ▶ | | | | 17,904 |

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | |
|----------|---|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 60,498,748 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII) | 2d | |
| e | Add lines 2a through 2d | 2e | 0 |
| 3 | Subtract line 2e from line 1 | 3 | 60,498,748 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII) | 4b | 1,443,494 |
| c | Add lines 4a and 4b | 4c | 1,443,494 |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | 5 | 61,942,242 |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | |
|----------|--|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 28,603,811 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII) | 2d | |
| e | Add lines 2a through 2d | 2e | 0 |
| 3 | Subtract line 2e from line 1 | 3 | 28,603,811 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 : | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII) | 4b | 1,443,494 |
| c | Add lines 4a and 4b | 4c | 1,443,494 |
| 5 | Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18) | 5 | 30,047,305 |

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

| Return Reference | Explanation |
|---------------------------------------|--|
| PART X, LINE 2 | ON NOVEMBER 1, 2009 THE ORGANIZATION ADOPTED FASB ASC 740-10 REGARDING UNCERTAIN TAX POSITIONS, WHICH REQUIRES EVALUATION OF THE IMPACT OF UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN AND MAY REQUIRE RECOGNITION OF A LIABILITY RELATED TO THOSE TAX POSITIONS. AT OCTOBER 31, 2014 AND 2013, THE ORGANIZATION HAD NO UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN THE FINANCIAL STATEMENTS. THE ORGANIZATION IS NO LONGER SUBJECT TO FEDERAL AND STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDING BEFORE OCTOBER 31, 2011. |
| PART XI, LINE 4B - OTHER ADJUSTMENTS | OTHER INCOME NETTED WITH EXPENSE 30,000. ROYALTY PAYMENTS TO COUNTY FARM BUREAUS, NETTED WITH ROYALTY INC IN AUDIT 1,413,494. |
| PART XII, LINE 4B - OTHER ADJUSTMENTS | ROYALTY PAYMENTS TO COUNTY FARM BUREAUS, NETTED WITH ROYALTY INC IN AUDIT 1,413,494. OTHER INCOME NETTED WITH EXPENSE 30,000. |
| | |
| | |
| | |
| | |

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
IOWA FARM BUREAU FEDERATION

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

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

Employer identification number
42-0331840

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|---------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| See Additional Data Table | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

14

3

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

100

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 can be duplicated if additional space is needed.

| (a)Type of grant or assistance | (b)Number of recipients | (c)Amount of cash grant | (d)Amount of non-cash assistance | (e)Method of valuation (book, FMV, appraisal, other) | (f)Description of non-cash assistance |
|---------------------------------|-------------------------|-------------------------|----------------------------------|--|---------------------------------------|
| (1) AGRICULTURAL SCHOLARSHIPS | 163 | 163,052 | | | |
| (2) TEACHER SUPPLEMENTAL GRANTS | 120 | 25,419 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

| Return Reference | Explanation |
|------------------|--|
| PART I, LINE 2 | GRANT REQUESTS ARE ACCEPTED FROM NON-PROFIT ORGANIZATIONS THAT ARE ALIGNED WITH THE MISSION AND GOALS OF THE IOWA FARM BUREAU FEDERATION (IFBF) DISBURSEMENT OF FUNDS IS PERMITTED WITHIN THE ANNUAL GRANT BUDGET AS APPROVED BY THE IFBF BOARD OF DIRECTORS AFTER RECEIPT OF W-9 IFBF REQUIRES WRITTEN DOCUMENTATION OF THE GRANT REQUEST WHICH MUST INCLUDE THE ORGANIZATION'S CONTACT INFORMATION INCLUDING KEY STAFF AND/OR VOLUNTEER CONTACT, NON-PROFIT STATUS AND A DETAILED INTENT FOR USE OF GRANT DOLLARS MONITORING OF AWARDED GRANTS MAY INCLUDE ONE OR MORE OF THE FOLLOWING A SITE VISIT TO GRANT RECIPIENT, PHONE CONTACT, FILE NOTES OR AN ANNUAL WRAP UP REPORT AT THE END OF THE GRANTING PERIOD DISBURSEMENTS OF PLEDGE PAYMENTS ARE BASED UPON THE ACCURACY AND PROMPTNESS OF PROGRESS REPORTS |

Additional Data

Software ID:
Software Version:
EIN: 42-0331840
Name: IOWA FARM BUREAU FEDERATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA 4-H FOUNDATION 214 E BARTLETT HALL UNI CEDAR FALLS,IA 50614 | 42-6061606 | 501(C)(3) | 15,000 | | | | PARTNERSHIP CONTRIBUTIONS |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|--|
| IOWA FFA FOUNDATION 1055 SW PRAIRIE TRAIL PKWY ANKENY,IA 50021 | 42-1305468 | 501(C)(3) | 72,600 | 200,000 | BOOK | PLEDGE | PARTNERSHIP CONTRIBUTIONS, 5 YEAR PLEDGE |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|---|
| IOWA GIRLS HIGH SCHOOL ATHLETIC UNION PO BOX 10348 2900 GRAND AVENUE DES MOINES,IA 50306 | 42-0650134 | 501(C)(3) | 100,000 | | | | PLEDGE - 2 PAYMENTS OF \$50,000 EACH YEAR |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|---|
| IOWA HIGH SCHOOL ATHLETICS ASSOCIATION PO BOX 10 BOONE,IA 50036 | 20-8062466 | 501(C)(3) | 128,850 | 43,650 | BOOK | PLEDGE | PLEDGE - CORPORATE PARTNER AGREEMENT, PLEDGE - IOWA HALL OF PRIDE |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|---|
| IOWA STATE FAIR BLUE RIBBON FOUNDATION PO BOX 57130 DES MOINES,IA 50317 | 42-1376689 | 501(C)(3) | 7,500 | | | | CORN DOG KICKOFF - GRAND CHAMPION SPONSOR |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|---|
| IOWA STATE UNIVERSITY FOUNDATION 2505 ELWOOD DR AMES,IA 50010 | 42-1143702 | 501(C)(3) | 150,000 | | | | AG PROGRAM - ANIMAL WELL-BEING & ENTREPRENEURSHIP |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|---|
| PROGRESSIVE AGRICULTURE FOUNDATION PO BOX 2970 DENVER, CO 80201 | 63-1166618 | 501(C)(3) | 15,000 | | | | SPONSOR PROGRESSIVE AG SAFETY DAY CAMPS |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 14 1ST AVE NE BOX 129 WAUKON,IA 52172 | 42-0680735 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 517 BROOKLYN,IA 52211 | 23-7425261 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1105 W 9TH ST VINTON, IA 52349 | 42-0137360 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 3315 W 4TH ST WATERLOO, IA 50701 | 42-0142423 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 775 INDEPENDENCE, IA 50644 | 42-0158725 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 23024 HIGHWAY 149 SIGOURNEY,IA 52591 | 42-0168070 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 204 N 7TH ST DENISON,IA 51442 | 42-0200725 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 421 1ST AVE N ESTHERVILLE, IA 51334 | 42-0234716 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 65 STATE STREET GARNER, IA 50438 | 42-0293100 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 102 S OLIVE ST MAQUOKETA,IA 52060 | 42-0338220 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 168 ANAMOSA,IA 52205 | 42-0347375 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1323 BOYSON RD HIAWATHA, IA 52233 | 42-0381665 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 920 9TH ST ONAWA,IA 51040 | 42-0421745 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 203 CENTRAL AVE SE ORANGE CITY,IA 51041 | 42-0527883 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 126 E BROADWAY STE 1 COUNCIL BLUFFS, IA 51503 | 42-0593575 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 202 N MARKET ST AUDUBON,IA 50025 | 42-0680700 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 607 POLLOCK BLVD BEDFORD,IA 50833 | 42-0680701 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1520 S STORY ST BOONE,IA 50036 | 42-0680702 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 408 W 8TH ST CARROLL, IA 51401 | 42-0680704 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1024 N 18TH ST CENTERVILLE,IA 52544 | 42-0680706 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 811 S 4TH ST CHARITON,IA 50049 | 42-0680707 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1102 GILBERT ST CHARLES CITY, IA 50616 | 42-0680708 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 115 W WASHINGTON ST CLARINDA, IA 51632 | 42-0680709 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 347 CLARION,IA 50525 | 42-0680710 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 212 S FRANKLIN CORYDON,IA 50060 | 42-0680711 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 300 SE DELAWARE AVE ANKENY, IA 50021 | 42-0680712 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 2333 JOHN F KENNEDY RD DUBUQUE, IA 52002 | 42-0680713 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 205 E IOWA ST GREENFIELD, IA 50849 | 42-0680714 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 602 8TH ST 1 GRUNDY CENTER, IA 50638 | 42-0680715 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 203 N 4TH ST GUTHRIE CENTER, IA 50115 | 42-0680716 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1323 OLIVE AVE HAMPTON,IA 50441 | 42-0680717 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 40 KEOSAUQUA,IA 52565 | 42-0680718 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 127 KNOXVILLE,IA 50138 | 42-0680719 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 115 N 3RD AVE LOGAN, IA 51546 | 42-0680720 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 3205 S 6TH ST MARSHALLTOWN, IA 50158 | 42-0680721 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 205 W S ST MOUNT AYR, IA 50854 | 42-0680722 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 268 NEVADA,IA 50201 | 42-0680723 | 501(C)(5) | | 12,397 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 407 S HIGHWAY ST OAKLAND,IA 51560 | 42-0680724 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 2215 N MAIN ST OSCEOLA,IA 50213 | 42-0680725 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1701 3RD AVE E STE 3 OSKALOOSA,IA 52577 | 42-0680726 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 322 E 4TH ST OTTUMWA,IA 52501 | 42-0680727 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 158 POCAHONTAS,IA 50574 | 42-0680728 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 340 2ND ST SE PRIMGHAR, IA 51245 | 42-0680729 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 710 2ND AVE ROCK RAPIDS,IA 51246 | 42-0680730 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 327 9TH ST SIBLEY, IA 51249 | 42-0680731 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 250 SIDNEY,IA 51652 | 42-0680732 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 427 HIGHWAYS 1 92 WASHINGTON,IA 52353 | 42-0680734 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 615 WAVERLY,IA 50677 | 42-0680736 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 260 WILLIAMSBURG,IA 52361 | 42-0680737 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 115 W COURT WINTERSET,IA 50273 | 42-0680738 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 406 7TH ST CORNING, IA 50841 | 42-0681032 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 220 DONNELSON,IA 52625 | 42-0681033 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1317 14TH AVE ELDORA, IA 50627 | 42-0681034 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 24542 HWY 13 ELKADER,IA 52043 | 42-0681035 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 367 HUMBOLDT,IA 50548 | 42-0681036 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 200 W 2ND AVE INDIANOLA,IA 50125 | 42-0681037 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 201 E HARRISON ST JEFFERSON, IA 50129 | 42-0681038 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 28 2ND AVE SW LE MARS, IA 51031 | 42-0681039 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 766 NEWTON,IA 50208 | 42-0681040 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COCOUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 846 HIGH STREET ROCKWELL CITY, IA 50579 | 42-0681041 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 115 N MAIN TOLEDO,IA 52342 | 42-0681042 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 712 S WEST STREET SUITE 2 BLOOMFIELD,IA 52537 | 42-0681110 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 422 N MAIN ALLISON,IA 50602 | 42-0681385 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 813 FAIRFIELD,IA 52556 | 42-0681390 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 217 S 25 ST STE C-12 FORT DODGE,IA 50501 | 42-0681391 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 118 N MAIN ST LEON,IA 50144 | 42-0681393 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX A SPIRIT LAKE, IA 51360 | 42-0681397 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 218 ADEL, IA 50003 | 42-0684990 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 119 WASHINGTON AVE E ALBIA,IA 52531 | 42-0684991 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 418 HIGHWAY 18 W ALGONA, IA 50511 | 42-0684992 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 209 CENTENNIAL DR STE B CHEROKEE,IA 51012 | 42-0684994 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1721 E LECLAIRE RD ELDRIDGE,IA 52748 | 42-0684995 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 214 WINNEBAGO ST DECORAH,IA 52101 | 42-0684996 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 514 8TH ST DEWITT,IA 52742 | 42-0684997 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 2904 MAIN ST EMMETSBURG,IA 50536 | 42-0684998 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 100 FAYETTE,IA 52142 | 42-0684999 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 908 6TH ST HARLAN,IA 51537 | 42-0685000 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 409 2ND ST IDA GROVE,IA 51445 | 42-0685001 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 107 W 4TH ST MALVERN, IA 51551 | 42-0685002 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 115 E DELAWARE ST MANCHESTER,IA 52057 | 42-0685003 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 4050 4TH ST SW MASON CITY,IA 50401 | 42-0685004 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 326 MOUNT PLEASANT, IA 52641 | 42-0685005 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 490 NEW HAMPTON, IA 50659 | 42-0685006 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 709 CHASE ST OSAGE, IA 50461 | 42-0685007 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 950 SENATE AVE STE A RED OAK,IA 51566 | 42-0685008 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 683 MOVILLE,IA 51039 | 42-0685009 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 508 GRAND AVE SPENCER, IA 51301 | 42-0685010 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 468 STORM LAKE,IA 50588 | 42-0685011 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 106 ADAMS ST THOMPSON,IA 50478 | 42-0685012 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1327 CEDAR ST TIPTON,IA 52772 | 42-0685013 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1200 SENECA ST PO BOX 250 WEBSTER CITY,IA 50595 | 42-0685014 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 205 E AGENCY RD WEST BURLINGTON, IA 52655 | 42-0686468 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 206 N ELM ST CRESTON,IA 50801 | 42-0686469 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 601 CENTRAL AVE NORTHWOOD,IA 50459 | 42-0686470 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 245 REUTINGER DR WAPELLO,IA 52653 | 42-0686918 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION PO BOX 27 CRESCO,IA 52136 | 42-0688067 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 2130 MORMON TREK BLVD IOWA CITY, IA 52246 | 42-0688068 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 2202 HOUSER ST 2 MUSCATINE, IA 52761 | 42-0688072 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 117 S 5TH ST SAC CITY,IA 50583 | 42-0688076 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA FARM BUREAU FEDERATION 1501 E 7TH ST ATLANTIC,IA 50022 | 42-0940593 | 501(C)(5) | | 12,396 | BOOK | PLEDGE TO 6/1/47 - CY AMORTIZATION | COUNTY FARM BUREAU INVESTMENT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|---|
| TRUTH ABOUT TRADE & TECHNOLOGY 309 COURT AVE STE 214 DES MOINES,IA 50309 | 42-1500468 | 501(C)(3) | 15,000 | | | | GENERAL PROGRAM/ MESSAGING FOR TRADE AND ECONOMICS |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|---|
| IA ACADEMY OF FAMILY PHYSICIANS FDN 100 E GRAND AVE STE 170 DES MOINES,IA 50309 | 42-1300642 | 501(C)(3) | 25,000 | | | | RURAL PHYSICIANS LOAN REPAYMENT PROGRAM |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV , appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|--|--|------------------------------------|
| SIMON ESTES FOUNDATION 315 E 5TH ST STE 110 DES MOINES,IA 50309 | 42-1525276 | 501(C)(3) | 25,000 | | | | ROOTS & WINGS PROJECT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA AGRICULTURE LITERACY FOUNDATION PO BOX 14458 DES MOINES,IA 50306 | 31-1672416 | 501(C)(3) | 80,000 | 8,753 | BOOK | OFFICE SUPPLIES, EQUIPMENT, UTILITIES, BOARD EXPENSE | AGRICULTURE LITERACY FOUNDATION |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|--|
| GREATER DES MOINES PARTNERSHIP 601 LOCUST ST STE 700 DES MOINES,IA 50309 | 42-1489668 | 501(C)(3) | 25,000 | 50,000 | BOOK | PLEDGE | CAPITAL CORRIDOR PLEDGE - 3 PAYMENTS OF \$25,000 EACH YEAR |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWANS FOR AGRICULTURE 5400 UNIVERSITY AVENUE WEST DES MOINES, IA 50266 | 20-5548927 | 527 | 40,000 | | | | PROGRAM SUPPORT |

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|------------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| IOWA AGSTATE GROUP 5400 UNIVERSITY AVENUE WEST DES MOINES, IA 50266 | 31-1561195 | 501(C)(5) | 50,000 | | | | PROGRAM SUPPORT |

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IOWA FARM BUREAU FEDERATION

Employer identification number
42-0331840

Part I

Questions Regarding Compensation

| | Yes | No |
|--|-----|----|
| <div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div> | | |
| <div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</div></div> | Yes | |
| <div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div> | Yes | |
| <div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div> | | |
| <div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</div></div> | | |
| <div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div> | | No |
| <div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div> | Yes | |
| <div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div> | Yes | |
| <div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div> | | |
| <div><div>5</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</div></div> | | |
| <div><div>a</div><div>The organization?</div></div> | | |
| <div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III.</div> | | |
| <div><div>6</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</div></div> | | |
| <div><div>a</div><div>The organization?</div></div> | | |
| <div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III.</div> | | |
| <div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</div></div> | | |
| <div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</div></div> | | |
| <div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</div></div> | | |

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|---------------------------|--|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| See Additional Data Table | | | | | | | | |

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

| Return Reference | Explanation |
|--------------------|---|
| PART I, LINE 1A | THE COMPANY ALLOWS BOARD MEMBERS' AND OFFICERS SPOUSES TO ATTEND THE AFBF ANNUAL MEETING, COUNTY PRESIDENTS' INCENTIVE TRIP, AND THE NATIONAL AFFAIRS TRIP. THE EXPENSES OF THE SPOUSE ARE TAXED TO THE BOARD MEMBER OR OFFICER AND INCLUDED ON THE BOARD MEMBER'S FORM 1099 AND THE OFFICER'S W-2. |
| PART I, LINES 4B-C | ITEM 4B - THE COMPANY, THROUGH A WHOLLY-OWNED SUBSIDIARY, PROVIDES A NONQUALIFIED, DEFINED CONTRIBUTION PLAN TO THE ORGANIZATION'S PRESIDENT. DUE TO HISTORICALLY SHORTER TENURE PERIODS FOR THIS POSITION, THE PRESIDENT TYPICALLY DOES NOT BENEFIT FROM THE DEFINED BENEFIT PLAN AVAILABLE TO ALL EMPLOYEES. ADDITIONALLY, THE COMPANY'S GENERAL COUNSEL WAS OFFERED A NONQUALIFIED, DEFINED CONTRIBUTION PLAN DUE TO LOSS OF RETIREMENT BENEFITS FROM THEIR PREVIOUS EMPLOYER, ALSO AN AFFILIATE. INCOME INCLUDED IN PART II, COLUMN B(III) AMOUNTED TO \$40,445 AND \$135,000, RESPECTIVELY. ITEM 4C - AS A RESULT OF OFFICER POSITIONS HELD BY THE PRESIDENT AND EXECUTIVE DIRECTOR OF THE ORGANIZATION, AND ITS MANAGEMENT AGREEMENTS IN PLACE WITH ITS MAJORITY-OWNED SUBSIDIARY, THESE TWO POSITIONS ALSO RECEIVE NONQUALIFIED STOCK OPTIONS AND/OR INCENTIVE STOCK OPTIONS FROM THIS MAJORITY-OWNED SUBSIDIARY. THIS PRACTICE HAS BEEN DISCONTINUED BEGINNING WITH 2012. INCOME AMOUNTS ARE NOT DETERMINED UNTIL THE OPTIONS ARE ACTUALLY EXERCISED. AMOUNTS EXERCISED AND REPORTABLE IN 2013 BY THE CURRENT AND PAST PRESIDENTS WERE \$156,020 AND \$353,332, RESPECTIVELY, AND ARE REPORTED IN PART II, COLUMN B(II) ABOVE. THE TWO POSITIONS RECEIVE RESTRICTED STOCK UNITS BEGINNING IN 2013. AMOUNTS EXERCISED AND REPORTABLE IN 2013 BY THE PRESIDENT AND EXECUTIVE DIRECTOR WERE \$11,874 AND \$10,920, RESPECTIVELY, AND ARE REPORTED IN COLUMN B(II) ABOVE. |

Additional Data

Software ID:
Software Version:
EIN: 42-0331840
Name: IOWA FARM BUREAU FEDERATION

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

| (A) Name | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|--|------|--|-------------------------------------|--------------------------|---------------------------|-------------------------|---------------------------------|--|
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other compensation | | | | |
| CRAIG D HILL PRESIDENT | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 191,352 | 167,894 | 61,704 | 32,218 | 12,714 | 465,882 | 0 |
| DENNY J PRESNALL EXECUTIVE DIRECTOR / SECRETARY-TREAS | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 351,015 | 10,920 | 52,261 | 201,808 | 26,916 | 642,920 | 0 |
| EDWARD G PARKER GENERAL COUNSEL | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 321,555 | 0 | 175,819 | 35,057 | 25,364 | 557,795 | 0 |
| JAMES GARDNER CHIEF FINANCIAL OFFICER & CONTROLLER | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 205,782 | 0 | 15,023 | 21,057 | 20,251 | 262,113 | 0 |
| DUANE JOHNSON DIRECTOR, FIELD SERVICE | (i) | 146,007 | 0 | 15,409 | 92,862 | 18,265 | 272,543 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CHAD BISHOP DIRECTOR, INFORMATION RESOURCES | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 147,506 | 0 | 10,455 | 9,562 | 4,561 | 172,084 | 0 |
| SARA PAYNE CHIEF MKTG & COMMUNICATIONS OFFICER | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 217,095 | 0 | 12,789 | -11,719 | 21,367 | 239,532 | 0 |
| DAVID SENGPIEL SENIOR INVESTMENT MANAGER | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 203,345 | 0 | 20,767 | 117,852 | 15,814 | 357,778 | 0 |
| DAVID MILLER DIRECTOR, RESEARCH & COMMODITY SERV | (i) | 177,992 | 0 | 23,515 | 110,046 | 22,840 | 334,393 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CRAIG LANG PRESIDENT | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 0 | 353,332 | 136,081 | 1,780 | 121 | 491,314 | 135,879 |

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (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 FARM BUREAU FEDERATION

Employer identification number
42-0331840

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? | |
|---|---------------------------------|---|--------------------------------|----------------|----|
| | | | | Yes | No |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

2

Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3

Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? | | (e) Original principal amount | (f) Balance due | (g) In default? | | (h) Approved by board or committee? | | (i) Written agreement? | |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
| | | | To | From | | | Yes | No | Yes | No | Yes | No |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total ▶ \$ | | | | | | | | | | | | |

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part IV

Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|------------------------------------|---|---------------------------|---|---|----|
| | | | | Yes | No |
| (1) FARM BUREAU FINANCIAL SERVICES | COMMON DIRECTORS | 322,500 | SHARED EXPENSES THE ORGANIZATION RECEIVES PAYMENTS FROM FARM BUREAU FINANCIAL SERVICES (FBFS) AS A RESULT OF SHARED BOARD OF DIRECTOR EXPENSES THE FOLLOWING INDIVIDUALS WERE ALSO OFFICERS OR DIRCTORS OF FBFS CRAIG HILL, PRESIDENT, DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR, JOE HEINRICH, VICE PRESIDENT, DOUG GRONAU, DISTRICT 4 DIRECTOR, JIM MCKNIGHT, DISTRICT 9 DIRECTOR, CHARLIE NORRIS, DISTRICT 2 DIRECTOR, CAL ROZENBOOM, DISTRICT 8 DIRECTOR, AND PHIL SUNDBLAD, DISTRICT 3 DIRECTOR | | No |
| (2) FARM BUREAU MANAGEMENT CORP | COMMON OFFICERS | 5,296,577 | ADMINISTRATIVE SERVICES - THE ORGANIZATION MAKES PAYMENTS TO FARM BUREAU MANAGEMENT CORPORATION (FBMC) FOR MANAGEMENT AND ADMINISTRATIVE SERVICES THE FOLLOWING INDIVIDUALS WERE ALSO OFFCERS, DIRECTORS, OR KEY EMPLOYEES OF FBMC CRAIG HILL, PRESIDENT, DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR, ED PARKER, GENERAL COUNSEL, JIM GARDNER, CHIEF FINANCIAL OFFICER, CHAD BISHOP, DIRECTOR INFORMATION RESOURCES, BARB LYKINS, DIRECTOR COMMUNITY RESOURCES, AND SARA PAYNE, CHIEF MARKETING OFFICER | | No |
| (3) FBL FINANCIAL GROUP INC | COMMON OFFICERS & DIRECTORS | 404,273 | ADMINISTRATIVE SERVICES - THE ORGANIZATION MAKES PAYMENTS TO FBL FINANCIAL GROUP, INC (FBL) FOR ADMINISTRATIVE SERVICES THE FOLLOWING INDIVIDUALS WERE ALSO OFFICERS OR DIRECTORS OF FBL CRAIG HILL, PRESIDENT, JOE HEINRICH, VICE PRESIDENT, AND DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR | | No |
| (4) IFBF PROPERTY MANAGEMENT INC | COMMON OFFICERS | 507,351 | RENT - THE ORGANIZATION PAYS RENT TO IFBF PROPERTY MANAGEMENT, INC THE FOLLOWING INDIVIDUALS WERE ALSO OFFICERS OF IFBF PROPERTY MANAGEMENT, INC CRAIG HILL, PRESIDENT, DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR, ED PARKER, GENERAL COUNSEL, AND JIM GARDNER, CHIEF FINANCIAL OFFICER | | No |
| | | | | | |
| | | | | | |

Part V

Supplemental Information
Provide additional information for responses to questions on Schedule L (see instructions)

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

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 FARM BUREAU FEDERATION

Employer identification number

42-0331840

| Return Reference | Explanation |
|--------------------------------------|--|
| FORM 990, PART VI, SECTION A, LINE 3 | THE ORGANIZATION UTILIZES A WHOLLY OWNED SUBSIDIARY, FARM BUREAU MANAGEMENT CORPORATION (FBMC), TO PROVIDE THE DAY TO DAY MANAGEMENT FUNCTION OF IBBF THIS CORPORATION EMPLOYS THE PRESIDENT, SECRETARY-TREASURER, GENERAL COUNSEL, CHIEF FINANCIAL OFFICER, CHIEF MARKETING AND COMMUNICATIONS OFFICER, DIRECTOR, COMMUNITY RESOURCES AND DIRECTOR, INFORMATION RESOURCES AND ALLOCATES THEIR EXPENSES ACROSS ALL OF THE ENTITIES UNDER FBMC MANAGEMENT |

| Return Reference | Explanation |
|--------------------------------------|--|
| FORM 990, PART VI, SECTION A, LINE 6 | ANY PERSON MAY BE A FARM BUREAU MEMBER. ALL FARM BUREAU MEMBERS HAVE THE SAME VOTE AND ACCESS TO MEMBER BENEFITS. IN ORDER TO HOLD AN OFFICER OR DIRECTOR POSITION WITHIN FARM BUREAU, THE MEMBER MUST BE ACTUALLY ENGAGED IN FARMING, WHICH MUST BE HIS/HER PRIMARY INTEREST. |

| Return Reference | Explanation |
|---------------------------------------|---|
| FORM 990, PART VI, SECTION A, LINE 7A | THE PRESIDENT AND VICE PRESIDENT OF FARM BUREAU ARE VOTED ON BY THE HOUSE OF DELEGATES. ALL OTHER DIRECTORS ARE VOTED ON BY THE HOUSE OF DELEGATES FROM THEIR DISTRICTS. THE HOUSE OF DELEGATES IS COMPRISED OF ONE MEMBER FROM EACH COUNTY IN IOWA WHO IS VOTED INTO THAT POSITION BY THAT COUNTY'S FARM BUREAU MEMBERS. THE DELEGATE MUST BE ACTUALLY ENGAGED IN FARMING, WHICH MUST BE HIS/HER PRIMARY INTEREST. |

| Return Reference | Explanation |
|---------------------------------------|---|
| FORM 990, PART VI, SECTION A, LINE 7B | THE HOUSE OF DELEGATES HAS THE FOLLOWING POWERS 1) ADOPT THE GENERAL POLICIES OF THE ORGANIZATION, 2) ELECT THE BOARD OF DIRECTORS AND APPROVE THE PRESIDENT'S SALARY AND BOARD OF DIRECTOR COMPENSATION, 3) NOMINATE VOTING DELEGATES TO THE AMERICAN FARM BUREAU, AND 4) SELECT THE ORGANIZATION'S INTERNAL STUDY COMMITTEE MEMBERS |

| Return Reference | Explanation |
|---------------------------------------|---|
| FORM 990, PART VI, SECTION B, LINE 11 | THE OFFICERS OF THE ORGANIZATION REVIEW THE COMPLETED FORM 990 FIRST TWO WEEKS BEFORE THE SEPTEMBER BOARD MEETING, AN ELECTRONIC VERSION OF THE 990 IS PLACED ON THE BOARD WEBSITE FOR BOARD REVIEW PRIOR TO THE SEPTEMBER BOARD MEETING AFTER ALL COMMENTS OR QUESTIONS HAVE BEEN ADDRESSED, THE EXECUTIVE DIRECTOR WILL SIGN THE RETURN AND INSTRUCT THE ACCOUNTING DEPARTMENT TO TIMELY FILE THE RETURN, TAKING INTO ACCOUNT ALL EXTENSIONS AND FILING DEADLINES |

| Return Reference | Explanation |
|---|--|
| FORM 990, PART VI, ITEM 1B-INDEPENDENCE | PER FORM 990 INSTRUCTIONS, THE ORGANIZATION'S BOARD OF DIRECTORS IS NOT CONSIDERED INDEPENDENT BECAUSE THEY RECEIVE COMPENSATION IN EXCESS OF \$10,000 EACH THE ORGANIZATION'S POSITION IS THAT ITS DIRECTORS ARE INDEPENDENT DUE TO THE FOLLOWING 1) ACCORDING TO ARTICLES OF INCORPORATION EACH DIRECTOR IS VOTED ON INDEPENDENTLY BY VOTING DELEGATES (WHO THEMSELVES) ARE VOTED INTO POSITION BY THE ORGANIZATION'S MEMBERSHIP FOR A THREE YEAR TERM, 2) ACCORDING TO ARTICLES OF INCORPORATION EACH DIRECTOR IS REQUIRED TO BE AN ACTIVE FARMER, 3) BOARD MEETINGS ARE HELD DURING THE DAYTIME HOURS TWO DAYS PER MONTH, AND 4)THE COMPENSATION IS PAID TO EACH DIRECTOR TO MINIMIZE THE FINANCIAL IMPACT OF HIRING HELP TO DO THE FARM WORK IN THEIR ABSENCE |

| Return Reference | Explanation |
|---|--|
| FORM 990, PART VI, SECTION B, LINE 12C | ON AN ANNUAL BASIS, ALL OFFICERS, DIRECTORS, AND KEY EMPLOYEES ARE REQUIRED TO SIGN A STATEMENT WHICH AFFIRMS THAT THEY HAVE 1) RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, 2) READ AND UNDERSTOOD THE POLICY, 3) AGREED TO COMPLY WITH THE POLICY, AND 4) UNDERSTAND THAT THE ORGANIZATION IS TAX-EXEMPT AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ITS TAX-EXEMPT PURPOSE. A COMMITTEE, COMPRISED OF NON-CONFLICTED BOARD OF DIRECTORS, ANNUALLY RECEIVES ALL CONFLICT OF INTEREST INFORMATION, REVIEWS, AND DETERMINES IF THERE CONFLICTS OF INTEREST. THE COMMITTEE THEN REPORTS ITS FINDINGS BACK TO THE BOARD. |

| Return Reference | Explanation |
|--|--|
| FORM 990, PART VI, SECTION B, LINE 15 | INDEPENDENT THIRD PARTY REVIEWS ARE CONDUCTED FOR ALL OFFICERS, KEY EMPLOYEES, AND OTHER HIGHLY COMPENSATED MANAGEMENT. THESE RESULTS ARE FORWARDED TO THE OFFICERS AND BOARD OF DIRECTORS FOR APPROVAL. STANDARDIZED REVIEWS AND COMPENSATION FORMULAS ARE UTILIZED FOR NON-MANAGEMENT POSITIONS. THE INTERNAL STUDY COMMITTEE (DESCRIBED IN COMMENT FOR PART VI, ITEM 7B) ABOVE) SETS THE PRESIDENT'S COMPENSATION AFTER INPUT FROM THIRD PARTY REVIEWERS. THE ORGANIZATION'S VOTING DELEGATES APPROVE THE PRESIDENT, VICE-PRESIDENT AND BOARD OF DIRECTOR'S COMPENSATION. |

| Return Reference | Explanation |
|--|--|
| FORM 990, PART VI, SECTION C, LINE 19 | THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , OR FINANCIAL STATEMENTS AVAILABLE FOR PUBLIC INSPECTION PURSUANT TO STATE LAW, SOME DOCUMENTS MAY BE MADE AVAILABLE TO MEMBERS |

| Return Reference | Explanation |
|-----------------------------|---|
| FORM 990, PART XII, LINE 2C | AUDIT AND BUDGET COMMITTEE - THE ORGANIZATION'S AUDIT AND BUDGET COMMITTEE ONLY OVERSEES THE BUDGET AND THE AUDIT OF THE FINANCIAL STATEMENTS THE COMMITTEE DOES NOT SELECT THE AUDITOR |

| Return Reference | Explanation |
|--|--|
| FORM 990, PART IX - LINE 8, PENSION PLAN CONTRIBUTIONS | PENSION PLAN CONTRIBUTIONS INCLUDE THREE AMOUNTS 1) DEFINED CONTRIBUTION PLAN CONTRIBUTIONS, 2) DEFINED BENEFIT PLAN FAS 87 AND FAS 132 ACCRUALS, AND 3) OTHER PENSION CHANGES AS REQUIRED BY FAS 158 THE LATTER TWO ITEMS ARE ACTUARIAL CALCULATIONS THAT DO NOT REQUIRE FUNDING AND SHOULD NOT BE DEEMED AS ACTUAL CONTRIBUTIONS |

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IOWA FARM BUREAU FEDERATION

Employer identification number
42-0331840

| Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33. | | | | | |
|--|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
| (1) RVF LLC 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 14-2003564 | INVESTMENT MANAGEMENT | IA | 344,067 | 319,786 | IOWA FARM BUREAU FEDERATION |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year. | | | | | | | |
|---|--|--|----------------------------|---|----------------------------------|--|----|
| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
| | | | | | | Yes | No |
| (1) IFBF PROPERTY MANAGEMENT INC 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 42-1472056 | TITLE HOLDING COMPANY | IA | 501(C)(2) | N/A | IOWA FARM BUREAU FEDERATION | Yes | |
| (2) IOWA FARM BUREAU FOUNDATION 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 42-1370988 | PUBLIC CHARITY | IA | 501(C)(3) | LINE 9 | IOWA FARM BUREAU FEDERATION | Yes | |
| (3) IOWA WETLAND MITIGATION BANK INC 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 42-1511433 | ENVIRONMENTAL QUALITY PROTECTION, BEAUTIFICATION | IA | 501(C)(3) | LINE 9 | IOWA FARM BUREAU FEDERATION | Yes | |
| (4) IOWANS FOR AGRICULTURE 5400 UNIVERSITY AVENUE WEST DES MOINES, IA 50266 20-5548927 | POLITICAL ORGAIZATION | IA | 527 | N/A | IOWA FARM BUREAU FEDERATION | Yes | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512- 514) | (f) Share of total income | (g) Share of end- of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|---|--|-------------------------------------|--|---------------------------------|---|---|----|--|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) BAKE HOLDINGS LLC 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 83-0358190 | INVESTMENT MANAGEMENT | CO | IA FARM BUREAU FEDERATION | INVESTMENT - SEC 512 | -3,488,921 | 2,036,083 | Yes | | -35,261 | Yes | | 80 350 % |
| (2) RURAL VITALITY FUND LP 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 26-0518384 | INVESTMENT FUND | IA | RVF LLC | INVESTMENT - SEC 512 | -57,801 | 3,950,861 | Yes | | -59,510 | Yes | | 38 350 % |
| (3) RURAL VITALITY FUND LP 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 26-0518384 | INVESTMENT FUND - PORTION OWNED BY PART I ABOVE | IA | RVF LLC | INVESTMENT - SEC 512 | -39,359 | 114,367 | Yes | | -40,523 | Yes | | 1 110 % |
| (4) RURAL VITALITY AGRICULTURAL PROCESSING FUND LP 5400 UNIVERSITY AVENUE WEST DES MOINES, IA 50266 26-0529722 | INVESTMENT FUND - PORTION OWNED BY PART I ABOVE | IA | RVF LLC | INVESTMENT - SEC 512 | 46,872 | 56,336 | Yes | | -698 | Yes | | 1 110 % |
| (5) HOLDCO LLC 5400 UNIVERSITY AVENUE WEST DES MOINES, IA 50266 46-2704004 | INVESTMENT MANAGEMENT | IA | IOWA FARM BUREAU FEDERATION | INVESTMENT - SEC 512 | 877,888 | 2,938,944 | | No | | Yes | | 50 000 % |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of- year assets | (h) Percentage ownership | (i) Section 512 (b)(13) controlled entity? | |
|---|---|---|-------------------------------------|---|---------------------------------|---|--------------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) AGRAGATE CLIMATE CREDITS CORPORATION 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 39-1874146 | AGGREGATION & SALE OF AGRICULTURAL CARBON CREDITS | IA | IA FARM BUREAU FEDERATION | C | 3,320 | 4,950 | 100 000 % | Yes | |
| (2) FARM BUREAU MANAGEMENT CORPORATION 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 42-0686922 | MANAGEMENT SERVICES COMPANY | IA | IA FARM BUREAU FEDERATION | C | -115,455 | 3,436,959 | 100 000 % | Yes | |
| (3) FBL FINANCIAL GROUP INC 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 42-1411715 | INSURANCE SERVICES HOLDING COMPANY | IA | IA FARM BUREAU FEDERATION | C | 78,387,933 | 6,462,922,904 | 71 000 % | Yes | |
| (4) CFB SERVICE COMPANY 5400 UNIVERSITY AVE WEST DES MOINES, IA 50266 46-3380542 | ACCOUNTING SERVICES COMPANY | IA | IA FARM BUREAU FED | C | | 25,000 | 100 000 % | Yes | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

1

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

a

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

b

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

c

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

d

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

e

Loans or loan guarantees by related organization(s)

f

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

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

k

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

l

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

m

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

n

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

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

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

s

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

Yes

No

1a

Yes

1b

Yes

1c

Yes

1d

No

1e

No

1f

Yes

1g

No

1h

No

1i

No

1j

No

1k

Yes

1l

Yes

1m

Yes

1n

Yes

1o

Yes

1p

No

1q

No

1r

No

1s

No

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

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| See Additional Data Table | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

Additional Data

Software ID:

Software Version:

EIN: 42-0331840

Name: IOWA FARM BUREAU FEDERATION

Form 990, Schedule R, Part V - Transactions With Related Organizations

| (a) Name of other organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
|------------------------------------|---------------------------------|------------------------|---|
| IFBF PROPERTY MANAGEMENT INC | F | 9,509,623 | COMPARABLE SALES |
| IFBF PROPERTY MANAGEMENT INC | K | 507,351 | COMPARABLE SALES |
| IOWA FARM BURAU FOUNDATION | B | 5,217 | COST |
| IOWANS FOR AGRICULTURE | B | 40,000 | COST |
| RURAL VITALITY FUND LP | B | 178,988 | COST |
| FARM BUREAU MANAGEMENT CORPORATION | K | 44,743 | COMPARABLE SALES |
| FARM BUREAU MANAGEMENT CORPORATION | M | 5,382,967 | COMPARABLE SALES |
| FBL FINANCIAL GROUP INC | A | 542,515 | COMPARABLE SALES |
| FBL FINANCIAL GROUP INC | K | 721 | COMPARABLE SALES |
| FBL FINANCIAL GROUP INC | L | 322,500 | COMPARABLE SALES |
| FBL FINANCIAL GROUP INC | M | 165,550 | COMPARABLE SALES |