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Form 990-EZ

## Short Form

## Return of Organization Exempt From Income Tax

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

2015

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service**A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015**

**B** Check if applicable

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

<b>C</b> Name of organization BUILDING OWNERS & MANAGERS ASSOC OF IOWA	<b>D</b> Employer identification number 42-6076535
Number and street (or P O box, if mail is not delivered to street address) PO BOX 250	<b>E</b> Telephone number (515) 967-3895
City or town, state or province, country, and ZIP or foreign postal code DES MOINES, IA 50301	<b>F</b> Group Exemption Number ►

**G** Accounting Method  Cash  Accrual Other (specify) ► \_\_\_\_\_**H** Check ►  if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**I** Website: ► BOMAIOWA.ORG**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)( 6) ► (insert no)  4947(a)(1) or  527**K** Form of organization  Corporation  Trust  Association  Other \_\_\_\_\_**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 142,038**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I . . . . . 

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	
	2 Program service revenue including government fees and contracts . . . . .	<b>2</b>	48,611
	3 Membership dues and assessments . . . . .	<b>3</b>	63,894
	4 Investment income . . . . .	<b>4</b>	3,533
	5a Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	26,000
	b Less cost or other basis and sales expenses . . . . .	<b>5b</b>	26,628
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	-628
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	0
	c Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	0
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	
	7a Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	b Less cost of goods sold . . . . .	<b>7b</b>	0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	
	8 Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► . . . . .	<b>9</b>	115,410
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	500
	11 Benefits paid to or for members . . . . .	<b>11</b>	
	12 Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	13 Professional fees and other payments to independent contractors . . . . .	<b>13</b>	35,066
	14 Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	
	15 Printing, publications, postage, and shipping . . . . .	<b>15</b>	243
	16 Other expenses (describe in Schedule O) . . . . .	<b>16</b>	82,585
	17 <b>Total expenses.</b> Add lines 10 through 16 ► . . . . .	<b>17</b>	118,394
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-2,984
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	256,852
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	-2,518
	21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b>	251,350

**Part II Balance Sheets** (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
<b>22 Cash, savings, and investments</b> . . . . .	256,852	<b>22</b> 251,350
<b>23 Land and buildings</b> . . . . .		<b>23</b>
<b>24 Other assets (describe in Schedule O)</b> . . . . .		<b>24</b>
<b>25 Total assets</b> . . . . .	256,852	<b>25</b> 251,350
<b>26 Total liabilities (describe in Schedule O)</b> . . . . .		<b>26</b>
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	256,852	<b>27</b> 251,350

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

**Statement of Program Service Accomplishments** (see the instructions for Part III)  
Check if the organization used Schedule O to respond to any question in this Part III

## Expense

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

What is the organization's primary exempt purpose?

WHAT IS THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE?  
TO PROVIDE EDUCATION AND INFORMATION ON CURRENT REGULATIONS AND EVENTS AFFECTING ITS MEMBERS

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

28

### See Additional Data Table

If this amount includes foreign grants, check here      **28a**

29

If this amount includes foreign grants, check here      **29a**

30

If this amount includes foreign grants, check here      **30a**

**31 Other program services (describe in Schedule O)**

(Grants \$ ) If this amount includes foreign grants, check here . . . ► **31a**

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

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
BRIAN RESSAU MEMBER AT LARGE	2 00	0		
JON KURTH PAST PRESIDENT	2 00	0		
JAMES SMITH President	2 00	0		
MIKE QUICK VP PROGRAMS	2 00	0		
KATE MILLER VP EDUCATION	2 00	0		
SCOTT COOLEY SEC/TREAS	2 00	0		
TRICIA MATTHIES VP MEMBERSHIP	2 00	0		
KAREN GOLDSWORTH ALLIED REPRESEN	2 00	0		

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

	Yes	No
33		No
34		No
35a	Yes	
35b	Yes	
35c		No
36		No
37a		
b	Did the organization file <b>Form 1120-POL</b> for this year?	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	
39	Section 501(c)(7) organizations Enter	
a	Initiation fees and capital contributions included on line 9	0
b	Gross receipts, included on line 9, for public use of club facilities	0
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► , section 4912 ► , section 4955 ►	
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►	
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	
41	List the states with which a copy of this return is filed ►	
42a	The organization's books are in care of ► DAWN O'CONNOR	Telephone no ► (515) 967-3895
	Located at ► PO BOX 250 DES MOINES, IA	ZIP + 4 ► 503010250
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	
	If "Yes," enter the name of the foreign country ►	
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>	
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	
	If "Yes," enter the name of the foreign country ►	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ►	
	and enter the amount of tax-exempt interest received or accrued during the tax year	
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	
c	Did the organization receive any payments for indoor tanning services during the year?	
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		No

**Part VI Section 501(c)(3) organizations only**

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

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

	Yes	No
47		
48		
49a		
49b		

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

**49a** Did the organization make any transfers to an exempt non-charitable related organization?

**b** If "Yes," was the related organization a section 527 organization?

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000.

**52** Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A

Yes  No

**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.**

<b>Sign Here</b>	***** Signature of officer TRICIA MATTHIES VP SEC/TREAS Type or print name and title	2016-05-10 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name DONALD C TIMMINS CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00062769
	Firm's name ► Timmins Kroll & Jacobsen LLP	Firm's EIN ►			
	Firm's address ► 10550 New York Ave Suite 200 Des Moines, IA 503223775	Phone no (515) 270-8080			

May the IRS discuss this return with the preparer shown above? See instructions

Yes  No

## Additional Data

**Software ID:** 15000324  
**Software Version:** 2015v2.0  
**EIN:** 42-6076535  
**Name:** BUILDING OWNERS & MANAGERS ASSOC OF IOWA

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

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ****2015**Department of the Treasury  
Internal Revenue ServiceComplete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**Open to Public  
Inspection**Name of the organization  
BUILDING OWNERS & MANAGERS ASSOC  
OF IOWA**Employer identification number**

42-6076535

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Client Note 1	Client Note 1 - CENTRAL CAMPUS SCHOLARSHIPS WERE PROVIDED TO THE FOLLOWING STUDENT IN 2013 JOSEPH BAHNSEN5431 SE 29TH CTDES MOINES, IA 50320 \$500 APPLICATION FOR THE SCHOLARSHIPS ARE MADE BY INTERESTED INDIVIDUALS THE BOARD CHOOSES THE RECIPIENTS OF THE SCHOLARSHIPS BASED ON THE INFORMATION INCLUDED IN THE APPLICATION AND REFERENCES WITH PREFERENCE GIVEN TO STUDENTS PURSUING EDUCATION IN A FIELD RELATED TO BUILDING MANAGEMENT COLLEGE REAL ESTATE SCHOLARSHIP WAS PROVIDED TO THE FOLLOWING STUDENT IN 2013 STEPHEN REITER181 MULBERRY DRCASCADE, IA 53033 \$1,500 APPLICATION FOR THE SCHOLARSHIP ARE MADE BY INTERESTED INDIVIDUALS THE UNI SCHOLARSHIP BOARD CHOOSES THE RECIPIENT OF THE SCHOLARSHIP BASED ON THE INFORMATION INCLUDED IN THE APPLICATION AND REFERENCES WITH PREFERENCE GIVEN TO STUDENTS WHO HAVE A SERIOUS INTENT TO BE EMPLOYED IN THE COMMERCIAL REAL ESTATE INDUSTRY AND WHO HAVE PARTICIPATED IN UNIVERSITY, DEPARTMENT OR COMMUNITY ORGANIZATIONS AND EXHIBITED A POTENTIAL FOR LEADERSHIP AS DISPLAYED BY THOSE ACTIVITIES
Other Expenses 1012	Insurance \$1559
Other Expenses 1	DUES \$34439
Other Expenses 2	MEMBERSHIP MTGS AND EVENTS \$24858
Other Expenses 3	DELEGATE CONVENTION EXP \$17242
Other Expenses 4	BOARD MEETINGS \$2534
Other Expenses 5	CREDIT CARD FEES \$914
Other Expenses 6	TAXES \$478
Other Expenses 7	NAME BADGES \$251
Other Expenses 9	WEB SITE \$103
Other Expenses 10	BANK CHARGES \$85
Other Expenses 11	AWARDS \$55
Other Expenses 12	MISC \$42
Other Expenses 13	EDUCATION \$25