2949100902609 1

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public. 1912

▶ Go to www.irs.gov/Form990PF for instructions and the latest information

OMB No 1545-0047

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning , 2019, and ending , 20

Name of foundation: IOWA WEST FOUNDATION

A Employer identification number: 42-1391990

Number and street (or P O box number if mail is not delivered to street address): 4201 RIVER'S EDGE PARKWAY

Room/suite: 400

B Telephone number (see instructions): (712) 309-3010

City or town, state or province, country, and ZIP or foreign postal code: COUNCIL BLUFFS, IA 51501

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ▶ ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 429,464,869

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc, received (attach schedule)	11,052,933			
	2 Check ▶ ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	6,550,407	6,550,407		
	5a Gross rents	436,297	436,297		
	b Net rental income or (loss) 436,297				
	6a Net gain or (loss) from sale of assets not on line 10	8,705,041			
	b Gross sales price for all assets on line 6a 35,773,794				
	7 Capital gain net income (from Part IV, line 2)		8,705,041		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule) ATCH 1	19,150,388	3,370,739		
	12 Total. Add lines 1 through 11	45,895,066	19,062,484	0	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	308,104	15,405		292,699
	14 Other employee salaries and wages	597,551	7,289		508,519
	15 Pension plans, employee benefits	343,811	1,157		339,526
	16a Legal fees (attach schedule) ATCH 2	15,225			15,225
	b Accounting fees (attach schedule) ATCH 3	170,484	85,242		85,242
	c Other professional fees (attach schedule) [4]	1,863,764	1,825,200		22,361
	17 Interest ATCH 5	616,316			616,316
	18 Taxes (attach schedule) (see instructions) [6]	223,659			
	19 Depreciation (attach schedule) and depletion	1,589,737			
	20 Occupancy	287,249			20,266
	21 Travel, conferences, and meetings	39,539			39,539
	22 Printing and publications	55,390			55,390
	23 Other expenses (attach schedule) ATCH 7	1,812,769	386,032		1,424,231
	24 Total operating and administrative expenses. Add lines 13 through 23	7,923,598	2,320,325		3,419,314
	25 Contributions, gifts, grants paid	16,547,967		ATCH 21	22,529,743
	26 Total expenses and disbursements. Add lines 24 and 25	24,471,565	2,320,325	0	25,949,057
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	21,423,501			
	b Net investment income (if negative, enter -0-)		16,742,159		
	c Adjusted net income (if negative, enter -0-)			0	

RECEIVED NOV 23 2020 OGDEN, UT B091 IRS-OSC

SCANNED MAR 03 2021

670

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Line	Description	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash - non-interest-bearing		1,302,313	882,002	882,002
	2	Savings and temporary cash investments		13,464,249	9,962,905	9,962,905
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶	2,484,123			
		Less allowance for doubtful accounts ▶			2,484,123	2,484,123
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶	*		* 11,170,758	ATCH 8
		Less allowance for doubtful accounts ▶			11,170,758	11,170,758
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		286,455	22,925	22,925
	10a	Investments U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule)	ATCH 9	108,315,312	122,124,732	122,124,732
	c	Investments - corporate bonds (attach schedule)	ATCH 10	31,331,481	34,779,911	34,779,911
	11	Investments land buildings and equipment basis ▶				
		Less accumulated depreciation (attach schedule) ▶				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule)	ATCH 11	181,519,994	195,551,613	195,551,613
	14	Land buildings and equipment basis ▶				
		Less accumulated depreciation (attach schedule) ▶				
	15	Other assets (describe ▶)	ATCH 12	56,057,236	52,485,900	52,485,900
	16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)		392,277,040	429,464,869	429,464,869
Liabilities	17	Accounts payable and accrued expenses		677,761	473,758	
	18	Grants payable		18,861,003	13,207,048	
	19	Deferred revenue		2,240,296		
	20	Loans from officers directors trustees and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)		19,731,906	21,614,699	ATCH 13
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		41,510,966	35,295,505	
Net Assets or Fund Balances		Foundations that follow FASB ASC 958, check here ▶ [X] and complete lines 24, 25, 29, and 30				
	24	Net assets without donor restrictions		350,766,074	394,169,364	
	25	Net assets with donor restrictions				
		Foundations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 26 through 30				
	26	Capital stock trust principal, or current funds				
	27	Paid-in or capital surplus or land bldg and equipment fund				
	28	Retained earnings accumulated income endowment or other funds				
	29	Total net assets or fund balances (see instructions)		350,766,074	394,169,364	
	30	Total liabilities and net assets/fund balances (see instructions)		392,277,040	429,464,869	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	350,766,074
2	Enter amount from Part I, line 27a	2	21,423,501
3	Other increases not included in line 2 (itemize) ▶ ATCH 14	3	21,979,789
4	Add lines 1, 2, and 3	4	394,169,364
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	394,169,364

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate 2-story brick warehouse, or common stock 200 shs MLC Co)	(b) How acquired P Purchase D - Donation	(c) Date acquired (mo day yr)	(d) Date sold (mo day yr)
1 a	SEE PART IV SCHEDULE			
b				
c				
d				
e				

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than 0) or Losses (from col (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain also enter in Part I, line 7; If (loss) enter -0- in Part I, line 7 }	2	8,705,041
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I line 8	3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation doesn't qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable use assets	(d) Distribution ratio (col (b) divided by col (c))
2018	25,910,810	371,901,677	0 069671
2017	47,232,016	362,963,262	0 130129
2016	16,122,991	359,538,945	0 044844
2015	18,577,524	361,792,655	0 051349
2014	16,938,226	366,019,860	0 046277

2	Total of line 1, column (d)	2	0 342270
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0 068454
4	Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	364,900,970
5	Multiply line 4 by line 3	5	24,978,931
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	167,422
7	Add lines 5 and 6	7	25,146,353
8	Enter qualifying distributions from Part XII, line 4	8	29,141,883

If line 8 is equal to or greater than line 7 check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2) check here ▶ ☐ and enter 'N/A' on line 1. Date of ruling or determination letter ______ (attach copy of letter if necessary - see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I line 27b	1	167,422
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations, enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others enter -0-)	2	
3	Add lines 1 and 2	3	167,422
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4	0
5	Tax based on investment income Subtract line 4 from line 3 If zero or less, enter -0-	5	167,422
6	Credits/Payments		
a	2019 estimated tax payments and 2018 overpayment credited to 2019 — 6a: 790,618		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	790,618
8	Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	
10	Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	623,196
11	Enter the amount of line 10 to be Credited to 2020 estimated tax ▶ 400,000 Refunded ▶	11	223,196

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national state or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file Form 1120-POL for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ______ (2) On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes" attach a detailed description of the activities	2		X
3	Has the foundation made any changes, not previously reported to the IRS in its governing instrument articles of incorporation or bylaws or other similar instruments? If Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	X	
b	If "Yes" has it filed a tax return on Form 990-T for this year?	4b	X	
5	Was there a liquidation termination dissolution or substantial contraction during the year? If "Yes" attach the statement required by *General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If 'Yes," complete Part II col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered See instructions ▶ IA,			
b	If the answer is "Yes" to line 7 has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G*? If 'No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV If "Yes" complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes" attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ WWW IOWAWESTFOUNDATION ORG

14 The books are in care of ▶ MRS JACKIE DIX Telephone no ▶ 712-309-3010

Located at ▶ 4201 RIVER'S EDGE PKWY, STE 400 COUNCIL BLUFFS, IA ZIP+4 ▶ 51501

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2019 did the foundation have an interest in or a signature or other authority over a bank, securities or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies

			Yes	No
1a	During the year, did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? ☐ Yes ☒ No			
	If "Yes," list the years ▶			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ATCH 26 ☒ Yes ☐ No			
b	If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019)	3b		X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
	(4) Provide a grant to an organization other than a charitable etc organization described in section 4945(d)(4)(A)? See instructions ☒ Yes ☐ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)-(5) did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance? See instructions	5b		X
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☒ Yes ☐ No			
	If "Yes " attach the statement required by Regulations section 53 4945-5(d) ATCH 15			
6a	Did the foundation, during the year receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
	If "Yes" to 6b file Form 8870			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1 000,000 in remuneration or excess parachute payment(s) during the year? ☐ Yes ☒ No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation See instructions

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
ATCH 16		302,104	49,191	6,000

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions) If none, enter "NONE "

(a) Name and address of each employee paid more than $50 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account other allowances
ATCH 17		475,787	166,096	0

Total number of other employees paid over $50,000 ▶

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

3 Five highest-paid independent contractors for professional services See instructions If none, enter "NONE "

(a) Name and address of each person paid more than $50 000	(b) Type of service	(c) Compensation
ATCH 18		4,662,205

Total number of others receiving over $50,000 for professional services ▶

Part IX-A **Summary of Direct Charitable Activities**

List the foundation s four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served conferences convened research papers produced etc	Expenses
1 CITY OF COUNCIL BLUFFS STREETSCAPE MAINTENANCE (CASH PAID)	419,836
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 IOWA WEST SPORTS PLEX (CONSTUCTION COSTS - INDOOR FACILITY)	3,192,826
2	
All other program related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 ▶	3,192,826

Part X **Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	340,763,348
b	Average of monthly cash balances	1b	12,251,033
c	Fair market value of all other assets (see instructions)	1c	17,443,457
d	**Total** (add lines 1a, b, and c)	1d	370,457,838
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	370,457,838
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	5,556,868
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	364,900,970
6	**Minimum investment return** Enter 5% of line 5	6	18,245,049

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	18,245,049
2a	Tax on investment income for 2019 from Part VI line 5	2a	167,422		
b	Income tax for 2019 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	167,422
3	Distributable amount before adjustments Subtract line 2c from line 1			3	18,077,627
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	18,077,627
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	18,077,627

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses contributions, gifts, etc - total from Part I, column (d) line 26	1a	25,949,057
b	Program-related investments - total from Part IX-B	1b	3,192,826
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions** Add lines 1a through 3b Enter here and on Part V line 8, and Part XIII, line 4	4	29,141,883
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b See instructions	5	167,422
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	28,974,461

Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				18,077,627
2 Undistributed income if any as of the end of 2019				
a Enter amount for 2018 only				
b Total for prior years 20 17 ,20 16 ,20 15				
3 Excess distributions carryover, if any, to 2019				
a From 2014				
b From 2015 332,640				
c From 2016				
d From 2017 29,311,541				
e From 2018 5,928,814				
f Total of lines 3a through e	35,572,995			
4 Qualifying distributions for 2019 from Part XII, line 4 ▶ $ 29,141,883				
a Applied to 2018 but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2019 distributable amount				18,077,627
e Remaining amount distributed out of corpus	11,064,256			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d) the same amount must be shown in column (a))				
6 **Enter the net total of each column as indicated below**				
a Corpus Add lines 3f, 4c and 4e Subtract line 5	46,637,251			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2018 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2019 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2020				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2020** Subtract lines 7 and 8 from line 6a	46,637,251			
10 Analysis of line 9				
a Excess from 2015 332,640				
b Excess from 2016				
c Excess from 2017 29,311,541				
d Excess from 2018 5,928,814				
e Excess from 2019 11,064,256				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)

1 Information Regarding Foundation Managers

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed

ATCH 19

b The form in which applications should be submitted and information and materials they should include

ATCH 24

c Any submission deadlines

ATCH 24

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

ATCH 24

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE ATTACHMENT 21				16,547,967
Total			▶ **3a**	16,547,967
b *Approved for future payment*				
Total			▶ **3b**	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities	525990	-72,241	14	6,622,648	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	436,297	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	8,705,041	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b ATCH 20				18,268,803	881,585.
c					
d					
e					
12 Subtotal Add columns (b) (d), and (e)		-72,241		34,032,789	881,585

13 Total Add line 12, columns (b), (d), and (e) . . . 13 34,842,133

(See worksheet in line 13 instructions to verify calculations)

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

Line No ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		N/A

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here [signature] 11-16-2020 CEO
Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DONALD NEAL JR	Donald Neal Jr	11/13/2020		P00798244
Firm's name ▶ KPMG LLP			Firm's EIN ▶ 13-5565207	
Firm's address ▶ 1212 N 96TH ST, STE 300 OMAHA, NE 68114			Phone no 402-348-1450	

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF
▶ Go to *www irs gov/Form990* for the latest information

OMB No 1545 0047

2019

Name of the organization
IOWA WEST FOUNDATION

Employer identification number
42-1391990

Organization type (check one)

Filers of	**Section**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year contributions totaling $5,000 or more (in money or property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year total contributions of the greater of **(1)** $5 000, or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year total contributions of more than $1 000 *exclusively* for religious, charitable, scientific literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable etc , contributions totaling $5,000 or more during the year ▶ $ ____________

Caution An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ or 990-PF)

Name of organization IOWA WEST FOUNDATION

Employer identification number 42-1391990

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	IOWA WEST RACING ASSOCIATION 25 MAIN PLACE, SUITE 550 COUNCIL BLUFFS, IA 51503	$ 6,800,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
2	WARREN DISTRIBUTION 950 S 10TH ST, SUITE 300 OMAHA, NE 68108	$ 1,000,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
3	CB SOCCER CLUB 3260 MID AMERICA DRIVE COUNCIL BLUFFS, IA 51501	$ 3,252,933	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)

Name of organization IOWA WEST FOUNDATION

Employer identification number 42-1391990

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
3	LAND - ALL OF LOT 2, MORRIS SUBDIVISION REPLAT, CITY OF COUNCIL BLUFFS, IA	$ 768,810	02/07/2019

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

Name of organization IOWA WEST FOUNDATION

Employer identification number 42-1391990

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor** Complete columns **(a)** through **(e)** and the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc, contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $ ____________

Use duplicate copies of Part III if additional space is needed

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		MUTUAL FUNDS - SHORT TERM PROPERTY TYPE SECURITIES				P	VAR	VAR
							198,893	
		MUTUAL FUNDS - LONG TERM PROPERTY TYPE SECURITIES				P	VAR	VAR
							8,433,422	
		VAUGHN NELSON - SHORT TERM PROPERTY TYPE SECURITIES				P	VAR	VAR
							-81,957	
		VAUGHN NELSON - LONG TERM PROPERTY TYPE SECURITIES				P	VAR	VAR
							154,683	
		ATCH 25						
TOTAL GAIN(LOSS)							8,705,041	

ATTACHMENT 1

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
ACADIAN	2,179,954.	495,738.	
ANCHORAGE CAPITAL PARTNERS			
ANCHORAGE SHORT CREDIT OFFSHORE			
CANYON VALUE REALIZATION FUND		631,476	
CROWN GLOBAL	20,070		
COMMONFUND	124,659.	115,318	
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS		569,519	
DIAMETER OFFSHORE FUND			
ELLIOTT INTERNATIONAL			
DW CATALYST OFFSHORE FUND, LTD.	-81,833.	-282,206.	
EUROPEAN STRATEGIC PARNTERS	230,216.	412,251	
GOLDMAN SACHS IV	-108,359		
J P MORGAN	565,174.		
MERCER NON-US EQUITY	3,484,205.		
MERCER PIP IV	3,562,918.	481,553	
MERCER PIP V	511,092.	-36,559.	
METROPOLITAN III	-154.		
METROPOLITAN VI	-16,487.	63,574	
MONDRIAN	1,391,309	128	
MONTAUK TRIGUARD	-163,273	139,494	
NEUBERGER BERMAN SECONDARIES I			
NEUBERGER BERMAN SECONDARIES II			
NB CROSSROADS	759,367.	290,161	
NEWLIN ENERGY	-53,408.	-78,958	
NEWLIN ENERGY II	-140,800	-20,057.	
NORTHGATE IV	103,906.	293,413	
PARK STREET III	-265,231.	-142,642	
PARK STREET VIII	328,492	500,880.	
PARK STREET V	-235,334	-16,865	
PARK STREET XI	1,433,773	443,463	
PORTFOLIO ADVISORS III	30,210		
PORTFOLIO ADVISORS IV	-14,331		

ATTACHMENT 1 (CONT'D)

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
PORTFOLIO ADVISORS V	15,087		
PORTFOLIO ADVISORS VI	39,396		
PORTFOLIO ADVISORS VIII	572,596		
Q-BLK (FORMERLY QUELLOS)	-327,828	-9,858	
SANDS	2,625,538		
SHEPHERD INVETMENTS INT'L			
STATE STREET	1,150,838	360,280.	
VALINOR CAPITAL OFFSHORE		-197,444	
VIKING GLOBAL III	32,316		
RIVER'S EDGE ONE, LLC		-641,920.	
INSURANCE CLAIM PROCEEDS	514,725		
FIELDHOUSE - PROGRAM REVENUE	541,876		
HOTEL FEES & TAX	339,709.		
TOTALS	19,150,388	3,370,739	

ATTACHMENT 2

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ATTORNEY FEES		15,225			15,225
	TOTALS	15,225			15,225

ATTACHMENT 3

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ACCOUNTING FEES	170,484.	85,242		85,242
TOTALS	170,484	85,242.		85,242

ATTACHMENT 4

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
INVESTMENT MANAGER FEES	1,828,546	1,825,200		
OTHER PROFESSIONAL FEES	35,218			22,361
TOTALS	1,863,764.	1,825,200		22,361

ATTACHMENT 5

FORM 990PF, PART I - INTEREST EXPENSE

DESCRIPTION		REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
INTEREST		616,316.			616,316.
	TOTALS	616,316			616,316.

ATTACHMENT 6

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
EXCISE TAXES	223,659.			
TOTALS	223,659.			

ATTACHMENT 7

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
DEFERRED COMPENSATION	31,740.			31,740
REPAIRS AND MAINTENANCE	32,568.			32,568
PAYROLL PROCESSING FEE	2,506			
BANK CHARGES	2,311			2,311.
OFFICE EXPENSES	14,735			14,735
DUES AND SUBSCRIPTIONS	16,154			16,154
PROPERTY TAXES - MAC	159,601			159,601
ARENA EXPENSES - MAC	1,485,876	345,669		1,140,207
MISCELLANEOUS EXPENSE	12,406			12,406
MISCELLANEOUS EXPENSE - MAC	14,509.			14,509.
MISCELLANEOUS EXPENSE - RF	40,363	40,363.		
TOTALS	1,812,769	386,032		1,424,231

ATTACHMENT 8

FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER: CITY OF COUNCIL BLUFFS

ENDING BALANCE DUE	11,170,758
ENDING FAIR MARKET VALUE	11,170,758
TOTAL ENDING BOOK - OTHER NOTES AND LOANS RECEIVABLE	11,170,758
TOTAL ENDING FMV - OTHER NOTES AND LOANS RECEIVABLE	11,170,758

ATTACHMENT 9

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
VARIOUS SEE ATTACHMENT 22 FOR DETAIL	108,315,312	122,124,732.	122,124,732
TOTALS	108,315,312	122,124,732.	122,124,732

ATTACHMENT 10

FORM 990PF, PART II - CORPORATE BONDS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
VARIOUS SEE ATTACHMENT 22 FOR DETAIL	31,331,481.	34,779,911	34,779,911
TOTALS	31,331,481.	34,779,911	34,779,911.

ATTACHMENT 11

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
SEE ATTACHMENT 23 FOR DETAIL	181,519,994	195,551,613	195,551,613.
TOTALS	181,519,994	195,551,613	195,551,613

ATTACHMENT 12

FORM 990PF, PART II - OTHER ASSETS

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
DEFERRED BOND ISSUANCE COST	128,556.	119,092	119,092.
ARTWORK, NET	7,865,057.	8,277,768	8,277,768.
INVESTMENT - WHOLLY OWNED SUBS	26,168,390	19,502,696.	19,502,696
NOTES REC FROM AFFILIATE	13,821,884.	17,443,457.	17,443,457
INTEREST REC FROM AFFILIATE	744,684	1,409,684.	1,409,684.
INVESTMENTS IN AFFILIATES	6,997,678	5,523,086	5,523,086.
US BANK DERIVATIVE SWAP	123,941	-108,395.	-108,395.
INTEREST RECEIVABLE - OTHER		173,246	173,246
OTHER ASSETS	207,046	145,266.	145,266
TOTALS	56,057,236	52,485,900.	52,485,900.

ATTACHMENT 13

FORM 990PF, PART II - MORTGAGES AND OTHER NOTES PAYABLE

LENDER IOWA FINANCE AUTHORITY REVENUE BONDS
ORIGINAL AMOUNT 15,000,000
INTEREST RATE: 1 1800 %
MATURITY DATE: 01/01/2032
PURPOSE OF LOAN STREETSCAPE CONSTRUCTION PROJECT/MARCC GRANT PROJ

BEGINNING BALANCE DUE	14,020,000.
ENDING BALANCE DUE	13,230,000

LENDER AMERICAN NATIONAL BANK
INTEREST RATE: 5.2000 %
PURPOSE OF LOAN. CONSTRUCTION LOAN

BEGINNING BALANCE DUE	5,711,906
ENDING BALANCE DUE	8,384,699

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	19,731,906
TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	21,614,699

ATTACHMENT 14

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION		AMOUNT
NET UNREALIZED GAIN - INVESTMENTS		23,686,717
NET UNREALIZED LOSS - IRH-CB		-1,036,163
NET UNREALIZED LOSS - RE1		-438,429
NET UNREALIZED SWAP LOSS		-232,336
	TOTAL	21,979,789

ATTACHMENT 15

FORM 990PF, PART VII-B, LINE 5C-EXPENDITURE RESPONSIBILITY STATEMENT

GRANTEE'S NAME. SEE ATCH 26
GRANTEE'S ADDRESS
CITY, STATE & ZIP
GRANT DATE.
GRANT AMOUNT
GRANT PURPOSE
AMOUNT EXPENDED:
ANY DIVERSION? NO
DATES OF REPORTS
VERIFICATION DATE
RESULTS OF VERIFICATION

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 16

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
RICK D CROWL 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	CHAIRMAN 1 00			
MATT GRONSTAL 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	VICE CHAIRMAN 1 00			
KATE CUTLER 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			
DR THERESA BARRON-MCKEAGNEY 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			
SUSAN M MILLER 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 16 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ROBERT N SCHLOTT 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			
RON DICKINSON 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			
F PETER TULIPANA 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	PRESIDENT & CEO 40 00	302,104	49,191	6,000

SOME IOWA WEST FOUNDATION EMPLOYEES ARE ALSO EMPLOYEES OF THE IOWA WEST RACING ASSOCIATION PETE TULIPANA RECEIVED 80% OF HIS TOTAL SALARY FROM THE IOWA WEST FOUNDATION AND 20% FROM THE IOWA WEST RACING ASSOCIATION

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
TARA SLEVIN 4201 RIVER'S EDGE PARKWAY 400 COUNCIL BLUFFS, IA 51501	SECRETARY/TREASURER 1 00			

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 16 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
PHIL REED 4201 RIVER'S EDGE PARKWAY SUITE 400 COUNCIL BLUFFS, IA 51501	BOARD MEMBER 1 00			
	GRAND TOTALS	302,104	49,191	6,000

990PF, PART VIII - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

ATTACHMENT 17

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
MATTHEW HENKES	VP OF GRANTS & ADM 40 00	127,610	26,852	0
TIMOTHY GALLIGAN	PROGRAM OFFICER 40 00	118,579	41,585	0
DEB DEBBAUT	GRANTS DIRECTOR 40.00	93,490	37,263	0
JACKIE DIX	CONTROLLER 40 00	72,892	36,580.	0.
JACKIE DIX RECEIVES 80% OF HER SALARY FROM THE IOWA WEST FOUNDATION AND 20% OF HER SALARY FROM THE IOWA WEST RACING ASSOCIATION				
NICOLE LINDQUIST		63,216	23,816	
NICOLE LINDQUIST RECEIVES 85% OF HER SALARY FROM THE IOWA WEST FOUNDATION AND 15% OF HER SALARY FROM THE IOWA WEST RACING ASSOCIATION.				
	TOTAL COMPENSATION	475,787	166,096	0

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

ATTACHMENT 18

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
ANDERSEN CONSTRUCTION 3125 SOUTH 11TH STREET COUNCIL BLUFFS, IA 51501	CONSTRUCTION	2,815,784.
STEENBLOCK CONSTRUCTION GROUP 725 NORTH 210TH STREET, STE 105 ELKHORN, NE 68022	CONSTRUCTION	701,431
OJB LANDSCAPE ARCHITECTURE 550 LOMAS SANTE FE DR SOLANA BEACH, CA 92075	DESIGN ARCHITECTS	465,326
MULHALL'S 3615 N 120TH STREET OMAHA, NE 68164	CONSTRUCTION/MAINT	353,514.
MERCER INVESTMENT CONSULTANTS 701 MARKET STREET, SUITE 1100 ST LOUIS, MO 631010	INVESTMENT SERVICES	326,150
TOTAL COMPENSATION		4,662,205

ATTACHMENT 19

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

IOWA WEST FOUNDATION 4201
RIVER'S EDGE PARKWAY, SUITE 400
COUNCIL BLUFFS, IA 51501
712-325-3133

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 20

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
ACADIAN			18	2,179,954	
COMMONFUND			18	124,659	
CROWN GLOBAL			18	20,070	
DW CATALYST OFFSHORE FUND			18	-81,833	
EUROPEAN STRATEGIC			18	230,216	
GOLDMAN SACHS IV			18	-108,359	
J P MORGAN			18	565,174	
MERCER NON-US EQUITY			18	3,484,205	
MERCER PIP IV			18	3,562,918	
MERCER PIP V			18	511,092	
METROPOLITIAN III			18	-154	
METROPOLITIAN VI			18	-16,487	
MONDRIAN			18	1,391,309	
MONTAUK TRIGUARD			18	-163,273	
NB CROSSROADS			18	759,367	
NEWLIN ENERGY			18	-53,408	
NEWLIN II			18	-140,800	
NORTHGATE IV			18	103,906	
PARK STREET III			18	-265,231	
PARK STREET VIII			18	328,492	
PARK STREET V			18	-235,334	
PARK STREET XI			18	1,433,773	
PORTFOLIO ADVISORS III			18	30,210	
PORTFOLIO ADVISORS IV			18	-14,331	
PORTFOLIO ADVISORS V			18	15,087	
PORTFOLIO ADVISORS VI			18	39,396	
PORTFOLIO ADVISORS VIII			18	572,596	
Q-BLK (FORMERLY QUELLOS)REAL ASSETS II			18	-327,828	
SANDS			18	2,625,538	
STATE STREET			18	1,150,838	
VIKING GLOBAL III			18	32,316	
INSURANCE CLAIM PROCEEDS			01	514,725	
FIELDHOUSE PROGRAM REVENUE					541,876
HOTEL FEES & TAX					339,709

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 20 (CONT'D)

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
TOTALS				18,268,803	881,585

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31, 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
American Midwest Ballet a/k/a Ballet Nebraska 918 S 37th St Omaha NE 68105	N / A	PC	Multi-Year Funding Year 2		$125 000 00		$62 500 00	$62 500 00	5/1/2020
American Red Cross of the Omaha Council Bluffs Metro 2025 E Street Washington DC	N / A	PC	2019 Flood Relief Fremont County Iowa		$15 000 00		$15 000 00	$0 00	9/30/2019
American Red Cross of the Omaha Council Bluffs Metro 2025 E Street Washington DC	N / A	PC	2019 Flood Relief Harrison and Pottawattamie Counties Iowa		$5 000 00		$5 000 00	$0 00	9/30/2019
Angels Among Us Inc 3858 Jones Street Suite A Omaha NE 68105	N / A	PC	Family Assistance Program Pottawattamie County Iowa		$18 900 00		$18 900 00	$0 00	8/30/2020
Audubon Recreation Foundation a/k/a ARC Audubon Recreation Center 800 Market Street Audubon IA 50025-0000	N / A	PC	Audubon Recreation Center	$12 500 00			$12 500 00	$0 00	12/15/2018
Blair Family YMCA P O Box 384 Blair NE 68008-0384	N / A	PC	Virtual Fitness Program		$15 000 00			$15 000 00	11/30/2020
Board of Regents of the University of Nebraska a/k/a University of Nebraska at Omaha 3835 Holdredge Street Lincoln NE 68503	N / A	PC	MOEC (Mathematics at the High School) MATH Cohort	$50 000 00			$48 230 00	$1 770 00	12/15/2019
Board of Regents of the University of Nebraska a/k/a University of Nebraska at Omaha 3835 Holdredge Street Lincoln NE 68503	N / A	PC	Improving Secondary Math Proficiency in MOEC Schools		$50 000 00		$37 500 00	$12 500 00	11/30/2020
Boys & Girls Clubs of the Midlands 815 N 16th St Council Bluffs IA 51501	N / A	PC	Multi-Year Funding 2019		$85 000 00		$85 000 00	$0 00	5/1/2021
Chanticleer Inc a/k/a Chanticleer Community Theater 830 Franklin Avenue Council Bluffs IA 51503	N / A	PC	2018 / 2019 Operating Budget	$26 250 00			$26 250 00	$0 00	12/15/2019

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2018

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
City of Atlantic a/k/a Atlantic Public Library 23 East 4th Street Atlantic IA 50022	N / A	PC	Main Level Interior Renovation	$30 000 00				$30 000 00	12/15/2019
City of Carroll 112 East 5th Street Carroll IA 51401	N / A	PC	Kellan's Kingdom Carroll's First All-Inclusive Playground	$10 000 00			$10 000 00	$0 00	8/1/2019
City of Carter Lake 950 Locust Street Carter Lake IA 51510	N / A	PC	Carter Lake Rental Inspection Program		$14 500 00			$14 500 00	8/30/2020
City of Clarinda 200 South 15th Street Clarinda IA 51632	N / A	PC	Downtown Façade Revitalization Project	$55 975 00		$55 975 00		$0 00	5/31/2019
City of Coon Rapids 123 Third Avenue South Coon Rapids IA 50058	N / A	PC	Quality Assurance Lab Renovation		$50 000 00			$50 000 00	11/30/2020
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Economic Development of Bass Pro Area	$679 507 00			$679 507 00	$0 00	12/31/2024
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Communications Officer	$6 903 25			$6 903 25	$0 00	10/31/2018
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	All American Signage and Awareness	$25 000 00			$25 000 00	$0 00	4/15/2020
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Furthering Interconnections Revitalization Streetscapes Transportation and Aesthetics for a Vibrant Economy	$200 000 00			$110 363 60	$89 636.40	4/15/2020
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	West Broadway Phase II	$390 404 33			$390 404 33	$0 00	12/31/2019
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Signage Mid-America Center	$250 000 00				$250 000 00	7/31/2019
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	River's Edge Parking Garage		$300 000 00			$300 000 00	12/31/2037

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	West Broadway Phase III		$1 769 124 00		$876 411 11	$892 712 89	8/30/2020
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	All America City Part 2		$23 500 00		$23 500 00	$0 00	11/30/2020
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	River's Edge Parking Garage (Tom Hanafan)		$387 685 00		$387 685 00	$0 00	11/15/2037
City of Council Bluffs 209 Pearl Street Council Bluffs IA 51503	N / A	PC	CVB Tourism Activation		$50 000 00			$50 000 00	11/30/2020
City of Council Bluffs Parks Recreation and Public Property Department 209 Pearl Street Council Bluffs IA 51503	N / A	PC	MAC Entertainment Attraction	$100 000 00		$60 306 60	$39 693 40	$0 00	1/30/2019
City of Council Bluffs Parks Recreation and Public Property Department 209 Pearl Street Council Bluffs IA 51503	N / A	PC	River's Edge Park Phase II landing park	$112 99			$112 99	$0 00	7/31/2017
City of Council Bluffs Parks Recreation and Public Property Department 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Bayliss Park Holiday Lighting Phase 2	$5 000 00		$5 000 00		$0 00	8/31/2019
City of Council Bluffs Parks Recreation and Public Property Department 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Furthering Interconnections Revitalization Streetscapes Transportation and Aesthetics for a Vibrant Economy		$500 000 00			$500 000 00	5/1/2020
City of Council Bluffs Parks Recreation and Public Property Department 209 Pearl Street Council Bluffs IA 51503	N / A	PC	2019 River's Edge Activation		$250 000 00			$250 000 00	12/31/2019
City of Shelby 410 East Street Shelby IA 51570	N / A	PC	Sewer System Improvement	$150 000 00				$150 000 00	4/15/2020

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
City of Tabor 626 Main Street Tabor IA 51653	N / A	PC	Tabor Public Library		$50 000 00			$50 000 00	8/30/2020
Community of Christ Caring Ministries a/k/a Caring Ministries Thrift Store & Food Pantry 116 West Kanesville Boulevard Council Bluffs IA 51503	N / A	PC	Beautification Project	$39 299 40			$25 000 00	$14 299 40	12/15/2019
Community Education Foundation Inc 300 W Broadway Suite 212 Council Bluffs IA 51503	N / A	PC	Teacher Classroom Grants 2016-17	$5 621 72		$4 273 62	$1 348 10	$0 00	11/15/2017
Community Education Foundation Inc 300 W Broadway Suite 212 Council Bluffs IA 51503	N / A	PC	STARS 2017 18	$226 396 59			$79 043 84	$147 352 75	12/31/2019
Community Education Foundation Inc 300 W Broadway Suite 212 Council Bluffs IA 51503	N / A	PC	Classroom Grants for Teachers 2017 / 2018	$8 687 58		$8 687 58		$0 00	12/18/2018
Community Education Foundation Inc 300 W Broadway Suite 212 Council Bluffs IA 51503	N / A	PC	STARS 2019-2020		$345 000 00		$139 124 79	$205 875 21	8/31/2020
Community Education Foundation Inc 300 W Broadway Suite 212 Council Bluffs IA 51503	N / A	PC	Trade Works Academy (BCSF)		$200 000 00		$200 000 00	$0 00	8/27/2019
Completely Kids 2566 Saint Mary's Avenue Omaha NE 68105	N / A	PC	Phoenix House Family Services		$7 000 00		$7 000 00	$0 00	8/30/2020
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	School Administrative Managers Summer School and International Baccalaureate Program	$487 367 61			$158 164 00	$329 203 61	12/31/2020
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	International Baccalaurete Middle Years Program Year 1	$43 492 00			$43 492 00	$0 00	11/15/2020
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	Summer School 2017 and 2018	$688 942 27			$356 000 00	$332 942 27	9/1/2020
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	Blink V	$100 000 00			$100 000 00	$0 00	10/31/2019

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31, 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	International Baccalaurete Middle Years Program Year 3	$365 000 00			$356 108 00	$8 892 00	12/15/2022
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	International Baccalaurete		$435 600 00			$435 600 00	10/15/2020
Council Bluffs Community School District 300 West Broadway Suite 1600 Council Bluffs IA 51503	N / A	PC	Blink VI		$100 000 00		$50 000 00	$50 000 00	10/31/2020
Council Bluffs Goodfellows 535 West Broadway Suite 300 Council Bluffs IA 51503	N / A	PC	Council Bluffs Goodfellows 2018	$35 000 00		$1 407 00	$33 593 00	$0 00	8/15/2019
Council Bluffs Goodfellows 535 West Broadway Suite 300 Council Bluffs IA 51503	N / A	PC	Council Bluffs Goodfellows 2019		$25 000 00			$25 000 00	11/30/2020
Council Bluffs Housing Trust Fund Inc 209 Pearl Street Council Bluffs IA 51503	N / A	PC	Affordable Housing 2019	$8 750 00				$8 750 00	6/31/2020
Council Bluffs Youth Soccer Association Inc a/k/a Council Bluffs Soccer Club Inc PO Box 1993 Council Bluffs IA 51502	N / A	PC	Iowa West Foundation Sports Plex		$768 809 50		$768 809 50	$0 00	12/31/2019
El Centro Latino a/k/a Centro Latino of Iowa 600 South Main Street Council Bluffs IA 51503	N / A	PC	General Operational Support 2018-2019	$37 500 00			$37 500 00	$0 00	8/31/2019
El Centro Latino a/k/a Centro Latino of Iowa 600 South Main Street Council Bluffs IA 51503	N / A	PC	Director Search	$15 000 00			$15 000 00	$0 00	2/15/2019
El Centro Latino a/k/a Centro Latino of Iowa 600 South Main Street Council Bluffs IA 51503	N / A	PC	Centro Latino Operational Support 2019-2020		$75 000 00		$56 250 00	$18 750 00	8/30/2020
FAMILY Inc 3501 Harry Langdon Blvd Suite 150 Council Bluffs IA 51503	N / A	PC	General Operating Support	$6 159 55				$6 159 55	7/30/2018
FAMILY Inc 3501 Harry Langdon Blvd Suite 150 Council Bluffs IA 51503	N / A	PC	Raise Me to Read	$25 000 00			$25 000 00	$0 00	6/30/2019

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31, 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
FAMILY Inc 3501 Harry Langdon Blvd Suite 150 Council Bluffs IA 51503	N / A	PC	Multi-Year Funding 2019		$120 000 00		$120 000 00	$0 00	5/1/2021
FAMILY Inc 3501 Harry Langdon Blvd Suite 150 Council Bluffs IA 51503	N / A	PC	Raise Me to Read		$170,400 00		$60 000 00	$110 400 00	6/30/2020
Food Bank for the Heartland 10525 J Street Omaha NE 68127	N / A	PC	2019 Flood Relief Fremont Harrison Mills & Pottawattamie Counties Iowa		$50 000 00		$50 000 00	$0 00	9/30/2019
Four County Fair Association PO Box 11 Dunlap IA 51529	N / A	PC	Expo Building Renovations	$20 000 00			$20 000 00	$0 00	8/31/2019
Friends of the Union Pacific Railroad Museum a/k/a Union Pacific Museum Association Union Pacific Railroad Museum 200 Pearl Street Council Bluffs IA 51503-0825	N / A	PC	2019 Community Anniversaries Celebration		$50 000 00	$25 000 00	$25 000 00	$0 00	12/31/2019
Golden Hills Resource Conservation & Development PO Box 189 Oakland IA 51560	N / A	PC	Loess Hills Missouri River Region Cabin Initiative		$350 000 00			$350 000 00	6/30/2020
Greater Omaha Chamber Foundation 1301 Harney Street Omaha NE 68102	N / A	PC	Prosper Omaha leveraging opportunities for the region	$200 000 00			$200 000 00	$0 00	12/31/2018
Greater Omaha Chamber Foundation 1301 Harney Street Omaha NE 68102	N / A	PC	Prosper Omaha 2 0	$425 000 00				$425 000 00	12/15/2019
Greater Omaha Chamber Foundation 1301 Harney Street Omaha NE 68102	N / A	PC	Council Bluffs Chamber Workforce Development Initiative	$75 000 00				$75 000 00	12/15/2019
Green Hills Area Education Agency 24997 Highway 92 PO Box 1109 Council Bluffs IA 51502 1109	N / A	PC	General Operating Support for Preschool	$1 005 005 09			$1 005 005 09	$0 00	3/15/2019
Green Hills Area Education Agency 24997 Highway 92 PO Box 1109 Council Bluffs IA 51502-1109	N / A	PC	Multi-Year Funding 2019		$1 100 000 00		$150 892 55	$949 107 45	5/1/2021
Habitat for Humanity of Council Bluffs 1228 South Main Street Council Bluffs IA 51502	N / A	PC	Neighborhood Network	$21 103 64		$21 103 64		$0 00	6/30/2018

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Habitat for Humanity of Council Bluffs 1228 South Main Street Council Bluffs IA 51502	N / A	PC	Neighborhood Network (year 5)	$160 000 00			$6 640 [illegible]	$153 359 77	8/30/2019
Heartland Family Service 2101 S 42nd Street Omaha NE 68105	N / A	PC	Lewis Central Community Schools Children s Mental Health Initiative	$87 759 38			$87 759 38	$0 00	8/31/2018
Heartland Family Service 2101 S 42nd Street Omaha NE 68105	N / A	PC	Lewis Central Children s Mental Health Program	$80 000 00			$80 000 00	$0 00	7/15/2019
Heartland Family Service 2101 S 42nd Street Omaha NE 68105	N / A	PC	Multi-Year Funding 2019		$330 000 00		$330 000 00	$0 00	5/1/2021
Heartland Family Service 2101 S 42nd Street Omaha NE 68105	N / A	PC	HEAT 2020 (Housing and Emergency Assistance Taskforce)		$170 000 00		$170 000 00	$0 00	11/30/2020
Heartland Family Service 2101 S 42nd Street Omaha NE 68105	N / A	PC	Lewis Central Children s Mental Health Program 2019-2020		$160 000 00			$160 000 00	11/15/2020
Historic General Dodge House 805 S 3rd Street Council Bluffs IA 51503	N / A	PC	Summer Operations 2019		$11 000 00		$11 000 00	$0 00	11/30/2020
Impact Hill 35742 Hickory Road Oakland IA 51560	N / A	PC	Operations for Impact Hill 2019-2020		$15 000 00		$15 000 00	$0 00	8/30/2020
Iowa College Foundation 505 5th Avenue #1034 Des Moines IA 50309	N / A	PC	Opportunity Scholarships	$5 000 00		$5 000 00		$0 00	12/31/2018
Iowa College Foundation 505 5th Avenue #1034 Des Moines IA 50309	N / A	PC	Opportunity Scholarships class of 2015	$132 000 00				$132 000 00	12/31/2019
Iowa Legal Aid 532 First Avenue Suite 300 Council Bluffs IA 51503	N / A	PC	Community Stabilization Project	$17 702 25			$16 090 00	$1 612 25	7/31/2020
Iowa Legal Aid 532 First Avenue Suite 300 Council Bluffs IA 51503	N / A	PC	Community Stabilization Project		$15 000 00		$15 000 00	$0 00	5/1/2020
Iowa Legal Aid 532 First Avenue Suite 300 Council Bluffs IA 51503	N / A	PC	2091 Flood Relief Southwest Iowa		$25 000 00		$25 000 00	$0 00	9/30/2019

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	City of Council Bluffs Streetscape Construction and Public Art	$206 151 36			$1 200 00	$204 951 36	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	City of Council Bluffs Public Art	$514 494 83			$133 507 92	$380 986 91	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Arts and Culture District	$65 335 07			$65 335 07	$0 00	4/30/2019
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	River's Edge One Phase II	$314 838 76			$314 838 76	$0 00	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Downtown Cultural Trail		$50 000 00	$25 000 00	$43 714 11	$31 285 89	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Riverfront Revitalization		$500 000 00		$500 000 00	$0 00	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Riverfront Revitalization		$405 000 00		$296 952 97	$108 047 03	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Downtown Art / Cultural Trail		$125 000 00			$125 000 00	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Riverfront Revitalization		$300 000 00			$300 000 00	NA
Iowa West Foundation Initiative 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Southwest Iowa Nonprofit for Collective Impact (SINC)		$25 000 00		$2 913 50	$22 086 50	NA
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Pottawattamie Promise	$278 934 72			$278 934 72	$0 00	7/31/2018
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Fitness and Wellness Center	$500 000 00			$500 000 00	$0 00	8/1/2019
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Pottawattamie Promise 2018-2019	$595 000 00			$483 943 96	$111 056 04	8/31/2019

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Pottawattamie Promise 2018-2019	$483 928 00				$483 928 00	12/15/2021
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Multi-Year Funding Year 2		$30 000 00		$30 000 00	$0 00	5/1/2020
Iowa Western Community College Foundation 2700 College Road Council Bluffs IA 51503	N / A	PC	Pottawattamie Promise 2019-2020		$700 000 00			$700 000 00	NA
Joslyn Art Museum 2200 Dodge Street Omaha NE 68102-1292	N / A	PC	Multi-Year Funding Year 2		$25 000 00		$25 000 00	$0 00	5/1/2020
Justice for Our Neighbors Nebraska 2414 E Street Omaha NE 68107 1762	N / A	PC	Multi-Year Funding 2019		$85 000 00		$85 000 00	$0 00	5/1/2021
Lutheran Family Services of Nebraska Inc 124 S 24th Street Ste 230 Omaha NE 68102	N / A	PC	Multi-Year Funding 2019		$50 000 00		$50 000 00	$0 00	5/1/2021
MAC Ventures LLC 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Pickle Ball	$350 000 00			$350 000 00	$0 00	10/31/2019
MAC Ventures LLC 4201 River's Edge Parkway Suite 400 Council Bluffs IA 51501	N / A	PC	Pickle Ball		$250 000 00	$727 49	$244 46 76	$6 259 73	10/31/2019
Make-A-Wish Foundatn of Iowa Inc 3009 100th Street Urbandale IA 50322	N / A	PC	Mission Support Wish Granting in Pottawattamie County		$10 000 00		$10 000 00	$0 00	11/30/2020
Manning Betterment Foundation a/k/a Manning Child Care Center 123 Main Street Suite A Manning IA 51455	N / A	PC	Playground Safe Surfacing Tile Updates		$3 000 00		$3 000 00	$0 00	5/1/2020
MICAH House Corporation 1415 Avenue J Council Bluffs IA 51501	N / A	PC	MICAH House Shelter Reimagined Campaign	$212 500 00			$212 500 00	$0 00	12/18/2018
MICAH House Corporation 1415 Avenue J Council Bluffs IA 51501	N / A	PC	Multi-Year Funding 2019		$90 000 00		$90 000 00	$0 00	5/1/2021

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Mills County Public Health 212 Independence PO Box 209 Glenwood IA 51534	N / A	PC	2019 Flood Relief Shelters in Mills County Iowa		$15 000 00			$15 000 00	2/28/2020
Neola Betterment Corporation 104 3rd Street PO Box 143 Neola IA 51559-0143	N / A	PC	Senior Housing Plus		$200 000 00			$200 000 00	5/1/2020
New Community Development Corporation 222 S 6th Street Council Bluffs IA 51501	N / A	PC	Construction Trades Partnership	$62 500 00		$11 383 04	$51 116 96	$0 00	7/16/2019
New Community Development Corporation 222 S 6th Street Council Bluffs IA 51501	N / A	PC	In Sourcing NWHS Financial & Accounting Functions		$24 625 00		$24 625 00	$0 00	11/30/2020
New Visions Homeless Services 1435 N 15th Street Council Bluffs IA 51501	N / A	PC	Case Management & Services for the Homeless		$100 000 00		$75 000 00	$25 000 00	5/1/2020
New Visions Homeless Services 1435 N 15th Street Council Bluffs IA 51501	N / A	PC	Council Bluffs Services for the Homeless		$115 000 00		$57 500 00	$57 500 00	11/30/2020
Nishna Valley Family YMCA 1100 Maple Street Atlantic IA 50022	N / A	PC	Childcare and Cardiac Rehab Expansion		$32 500 00			$32 500 00	11/30/2020
Omaha Area Youth Orchestras Inc 1905 Harney Street Suite 630 Omaha NE 68102	N / A	PC	Impact Iowa	$7 232 27		$7 232 27		$0 00	11/15/2017
Omaha Botanical Center Inc 100 Bancroft Street Omaha NE 68108	N / A	PC	Multi-Year Funding Year 2 (Lauritzen Gardens)		$12 500 00		$12 500 00	$0 00	5/1/2020
Omaha Botanical Center Inc 100 Bancroft Street Omaha NE 68108	N / A	PC	Multi-Year Funding - Year 2 (Railroad Days)		$25 000 00		$25 000 00	$0 00	5/1/2020
Omaha Bridges Out of Poverty Inc a/k/a Omaha / Council Bluffs Bridges Out of Poverty PO Box 540338 Omaha NE 68154-0338	N / A	PC	Council Bluffs Poverty Alleviation Initiative		$100 000 00		$100 000 00	$0 00	5/1/2020
Omaha Children s Museum 500 South 20th Street Omaha NE 68102 2508	N / A	PC	Multi-Year Funding Year 2		$45 000 00		$45 000 00	$0 00	5/1/2020

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Omaha Community Foundation 302 S 36th Street Suite 100 Omaha NE 68131 3845	N / A	PC	Pottawattamie Gives 2019		$29 000 00		$29 000 00	$0 00	10/31/2019
Omaha Community Foundation 302 S 36th Street Suite 100 Omaha NE 68131-3845	N / A	PC	2019 Flood Relief Fremont County Community Foundation (IA)		$25 000 00		$25 000 00	$0 00	3/1/2020
Omaha Community Foundation 302 S 36th Street Suite 100 Omaha NE 68131-3845	N / A	PC	2019 Flood Relief Harrison County Community Foundation (IA)		$25 000 00		$25 000 00	$0 00	3/1/2020
Omaha Community Foundation 302 S 36th Street Suite 100 Omaha NE 68131-3845	N / A	PC	2019 Flood Relief Mills County Community Foundation (IA)		$25 000 00		$25 000 00	$0 00	9/30/2019
Omaha Conservatory of Music 7023 Cass Street Omaha NE 68132	N / A	PC	Council Bluffs String Sprouts		$33 000 00		$24 750 00	$8 250 00	11/30/2020
Omaha-Council Bluffs Metropolitan Area Planning Agency a/k/a MAPA 2222 Cuming Street Omaha NE 68102	N / A	PC	Heartland 2050 Implementation / Close the Gap	$16 250 00			$16 250 00	$0 00	12/31/2019
Omaha-Council Bluffs Metropolitan Area Planning Agency a/k/a MAPA 2222 Cuming Street Omaha NE 68102	N / A	PC	Heartland 2050 Close the Gap 2019		$27 500 00		$20 625 00	$6 875 00	8/30/2020
Omaha Development Foundation a/k/a Greater Omaha Chamber of Commerce 808 Conagra Drive Suite 400 Omaha NE 68102	N / A	PC	Small Business and Entrepreneurial Development for Southwest Iowa		$100 000 00		$75 000 00	$25 000 00	5/1/2020
Omaha Sports Commission 1004 Farnam Street Suite 102 Omaha NE 68102	N / A	PC	2020 US Olympic Swim Trials Rights Fee	$12 500 00				$12 500 00	12/15/2019
Omaha Symphony Association 1605 Howard Street Omaha NE 68102 2705	N / A	PC	Multi-Year Funding Year 2		$25 000 00		$25 000 00	$0 00	5/1/2020
Omaha Theater Company 2001 Farnam Street Omaha NE 68102	N / A	PC	Multi-Year Funding Year 2		$25 000 00		$25 000 00	$0 00	5/1/2020

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31, 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Omaha Zoological Society a/k/a Omaha's Henry Doorly Zoo and Aquarium 3701 S 10th Street Omaha NE 68107	N / A	PC	Asian Highlands	$50 000 00				$50 000 00	12/31/2019
Omaha Zoological Society a/k/a Omaha s Henry Doorly Zoo and Aquarium 3701 S 10th Street Omaha NE 68107	N / A	PC	Carousel Plaza	$12 500 00			$12 500 00	$0 00	8/31/2019
One Iowa 950 Office Park Road Suite 240 West Des Moines IA 50265	N / A	PC	Improving LGBTQ Workplace Culture in Western Iowa		$16 000 00			$16 000 00	8/30/2020
Opera Omaha 1850 Farnam Street Omaha NE 68102	N / A	PC	Multi-Year Funding Year 2		$25 000 00		$25 000 00	$0 00	5/1/2020
Pheasants Forever Inc 1783 Buerkle Circle St Paul MN 55110	N / A	PC	Integrating Precision Agriculture Technology with Economic Development	$44 202 60		$16 029 24	$28 173 36	$0 00	3/30/2019
Pheasants Forever Inc 1783 Buerkle Circle St Paul MN 55110	N / A	PC	Strengthening Quality of Life and Rural Economies through Growing Outdoor Recreation Opportunities		$44 759 60		$33 569 70	$11 189 90	5/1/2020
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District - Funding 2	$2 325 389 00			$2 325 389 00	$0 00	11/15/2020
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District Funding 3	$1 266 436 00			$1 266 436 00	$0 00	3/31/2021
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District Funding 4	$408 195 00			$408 195 00	$0 00	3/31/2021
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District Funding 5	$800 000 00			$800 000 00	$0 00	3/31/2021
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District Funding 6	$1 400 000 00			$1 400 000 00	$0 00	11/15/2020
Pottawattamie Arts Culture & Entertainment P O Box 795 Council Bluffs IA 51502	N / A	PC	Arts and Culture District Funding 7		$2 000 000 00		$1 761 157 00	$238 843 00	12/31/2020

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	2016 CITIES Program Re-Capitalization	$5 448 84				$5 448 84	3/15/2021
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	2017 CITIES Program Re-Capitalization	$278 894 03			$14 292 82	$264 601 21	5/15/2020
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	Rural Recycling Center	$44 500 00			$44 500 00	$0 00	9/15/2018
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	2018 CITIES Program Re-Capitalization	$457 278 50			$191 446 32	$265 832 18	5/15/2020
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	2019 CITIES Program Re-Capitalization		$93 765 00			$93 765 00	5/1/2020
Pottawattamie County Board Supervisors 227 South 6th Street Council Bluffs IA 51501	N / A	PC	ArtFITS		$20 000 00		$20 000 00	$0 00	5/1/2020
Pottawattamie County Community Foundation 536 East Broadway Council Bluffs IA 51503	N / A	PC	Building Endowments for Community Betterment	$192 631 96			$132 631 96	$0 00	5/15/2019
Pottawattamie County Community Foundation 536 East Broadway Council Bluffs IA 51503	N / A	PC	Women s Fund of Southwest Iowa and Matching Funds		$291 867 00			$291 867 00	6/30/2020
Pottawattamie County Conservation Board 223 South 6th Street Council Bluffs IA 51501	N / A	PC	Regional Trails Initiative	$1 125 000 00			$575 000 00	$550 000 00	12/31/2018
Pottawattamie County Development Corporation PO BOX 1565 Council Bluffs IA 51502 1565	N / A	PC	100 Block Redevelopment Project	$62 497 71		$62 497 71		$0 00	6/30/2020
Pottawattamie County Firefighters Association 25 Main Place Suite 550 Council Bluffs IA 51503	N / A	PC	Equipment Fund	$21 606 33			$21 606 33	$0 00	NA
Pottawattamie County Firefighters Association 25 Main Place Suite 550 Council Bluffs IA 51503	N / A	PC	Equipment Fund	$175 000 00			$46 302 62	$128 697 38	NA

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31, 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
Red Oak Grand Theatre Inc 410 East Coolbaugh Street Red Oak IA 51566	N / A	PC	Phase II Theatre	$90 000 00				$90 000 00	9/30/2019
712 Initiative PO BOX 1565 Council Bluffs IA 51502 1565	N / A	PC	Downtown Revitalization Fund	$217 515 03				$217 515 03	12/31/2020
712 Initiative PO BOX 1565 Council Bluffs IA 51502 1565	N / A	PC	Place-making Consortium	$500 000 00			$500 000 00	$0 00	3/31/2021
712 Initiative PO BOX 1565 Council Bluffs IA 51502 1565	N / A	PC	Place-making Consortium		$500 000 00			$500 000 00	11/15/2020
712 Initiative PO BOX 1565 Council Bluffs IA 51502 1565	N / A	PC	The Good Neighbor		$25 000 00			$25 000 00	6/30/2020
712 Initiative PO BOX 1565 Council Bluffs IA 51502-1565	N / A	PC	Downtown Revitalization Fund Worth & 100 W B		$1 000 000 00			$1 000 000 00	11/30/2020
Share Omaha 10340 North 84th Street Omaha NE 68122-2216	N / A	PC	Year 1 Operations		$50 000 00		$50 000 00	$0 00	5/1/2020
Shelby County Historical Society 1805 Morse Avenue Harlan IA 51537	N / A	PC	Military Exhibit Hall	$8 250 00			$8 250 00	$0 00	11/30/2019
Strategic Air Command & Aerospace Museum 28210 W Park Hwy Ashland NE 68003	N / A	PC	Afterschool STEM Enrichment and STEM in the City Event		$17 000 00		$17 000 00	$0 00	11/30/2020
The Aim Institute 1905 Harney Street Suite 700 Omaha NE 68102	N / A	PC	IWF CAP Scholarship Program Class of 2018	$500 00		$500 00		$0 00	12/31/2018
The Durham Museum 801 S 10th Street Omaha NE 68108-3299	N / A	PC	Exterior Restoration Initiative		$50 000 00		$37 500 00	$12 500 00	12/31/2020
The Durham Museum 801 S 10th Street Omaha NE 68108-3299	N / A	PC	Multi-Year Funding - Year 2		$25 000.00		$25 000 00	$0 00	5/1/2020
The Nature Conservancy 8175 Camden Avenue Omaha NE 68134	N / A	PC	Acquire 506-Acre Loess Hills Natural Area near Council Bluffs	$200 000 00				$200 000.00	5/15/2020

Grants and Contributions Paid During the Year or Approved for Future Payment
as of December 31 2019

Recipient Name and Address	Relationship	Foundation Status of Recipient	Purpose of Grant	Balance 12/31/2018	Grants Awarded During the Year	Adjustments Write-Off / Refund	Payments	Balance	Expiration Date
The Salvation Army Council Bluffs Corps 715 North 16th Street Council Bluffs IA 51502	N / A	PC	2019 Flood Relief Southwest Iowa		$15 000 00	$275 08	$14 724 92	$0 00	9/30/2019
United Way of the Midlands 2201 Farnam Street Suite 200 Omaha NE 68102	N / A	PC	UWM Community Care Fund – Investing in a Network of Supports for Omaha Council Bluffs (2018-19)		$255 500 00		$255 500 00	$0 00	5/1/2020
Women s Fund of Greater Omaha Inc 1111 North 13th Street Suite 106 Omaha NE 68102-4216	N / A	PC	STD Awareness Pottawattamie County		$100 000 00		$75 000 00	$25 000 00	5/1/2020
YMCA of Greater Omaha 430 South 20th Street Omaha NE 68102	N / A	PC	Council Bluffs YMCA / The Center Merger	$53 794 75			$53 794 75	$0 00	8/31/2019
YMCA of Greater Omaha 430 South 20th Street Omaha NE 68102	N / A	PC	Charles E Lakin YMCA Park Project		$200 000 00			$200 000 00	8/30/2020
YMCA of Greater Omaha 430 South 20th Street Omaha NE 68102	N / A	PC	YMCA Healthy Living Center Program Support		$60 000 00		$45 000 00	$15 000.00	11/30/2020
Total Grants Payable				$19 451 724 21	$16 632,335 10	$258 943 29	-$22 109 906 67	$13 715 209 35	
Grants Payable Discount				($590 720 91)				($508 161 38)	
				$18 861 003 30				$13 207 047 97	

Tie in to Expense

2019 Program	16 632 335	
Additions Streetscape Maintenance	419 836	
Adjustments Writeoffs / Refunds	(258 943)	
Adjustments MAC Ventures expenditures	(327 820)	
Total expense here	16 465 408	
Discount on Grants Payable	82 560	
Expense per g/l	16 547 967	Form 990, Part I Line 25, Col a

Cash Payments Reported Above	22 109 907
City of Council Bluffs Streetscape Maintenance	419 836
Total	22 529 743
	Form 990 Part I Line 25 Col d

IOWA WEST FOUNDATION'S GRANT APPLICATION POLICIES & PROCEDURES

FOUNDATION FOCUS AREAS

The Iowa West Foundation seeks to create a community where families want to live and businesses choose to locate because of its quality of life and standard of living To accomplish this, the Foundation implements a responsive grant program that addresses key strategic priorities in place-making, economic development, education and healthy families. Proposals are accepted three (3) times a year for program, general operating, and capital project support Please note that we do not fund endowments

In addition to the grants program, the Foundation takes a proactive funding approach to community concerns through Initiatives Specifically, Initiatives enable the Iowa West Foundation to proactively implement strategies that result in long-term, community-level outcomes and transformative impact An Initiative has three key components 1) it meets a critical need voiced by the community, 2) it supports a strategic focus area established by the Foundation, and, 3) community leaders work in partnership to develop a comprehensive response to the stated need *Funding proposals are not accepted for Initiatives*

Place-making

The Foundation seeks to promote place-making by supporting efforts that make the region a desirable place for families to live and to work To that end, the Foundation supports the following

1 Neighborhood development and revitalization
2 Housing
3 Recreational amenities and trails
4 Arts and culture
5 Community beautification
6 Latino culture

Economic Development

A critical Foundation goal is to increase the standard of living and economic competitiveness of southwest Iowa and the Council Bluffs-Omaha metropolitan area Key strategies to achieve this goal include

1 Developing a world-class workforce
2 Promoting job readiness and workforce training/preparedness
3 Strategic job creation
4 Supporting entrepreneurship
5 Developing new businesses in the region

Education

The Foundation's overall goals in education are broad-based and intended to 1) increase kindergarten readiness and decrease educational inequity due to socioeconomic factors, 2) increase high school completion rates, 3) decrease high school dropout rates, and, 4) increase post-secondary opportunities To achieve these goals, the Foundation supports

1 Preschool
2 Early childhood development
3 Children's mental health
4 Summer school
5 Post-secondary readiness and access

Healthy Families

The Foundation places a priority on programs that strengthen families, foster essential life skills and address critical human/social service needs in our community while helping individuals reach their full potential Examples of such programs include proposals that address the following. family stability, hunger, emergency/transitional housing, teenage pregnancy prevention, child abuse and mental health

Types of Support

The Foundation accepts proposals, three (3) times a year, for the following types of grants

Program Grants. A majority of the Foundation's grants support a specific program Program grants are given to support activities aligned with the Foundation's funding priorities and related to the mission of the organization receiving funding Program grants are restricted grants and must be used solely for the proposed program Program grants may not be used for general administration of the organization They must be used to cover costs directly related to running a program such as education outreach, program materials, and/or personnel (only as it relates to supporting a particular program or project)

- Programmatic grants are limited to a total of six (6) consecutive years Moreover, in any eight (8) year period of time, a grantee may only receive a maximum of six (6) years of funding
- The Foundation will work with grantees who apply for programmatic funding, annually, to develop a plan to rely less on the Foundation's funding in subsequent years

General Operating Grants. This type of grant can be used to support the general (administrative or core) expenses of operating an organization, including staff and other expenses such as rent, utilities, etc All general support requests must describe how the funding support will contribute to the organization's sustainability; describe how the organization advances the Foundation's strategic priorities, and, identify the organization's strategic goals and plans for moving the organization forward

- General support grant applications may only be submitted by organizations located in Pottawattamie County
- General operating support grants are limited to a total of six (6) consecutive years Moreover, in any eight (8) year period of time, a grantee may only receive a maximum of six (6) years of funding
- The Foundation will work with grantees who apply for general operating funding, annually, to develop a plan to rely less on the Foundation's funding in subsequent years

Capital Grants. There are two types of capital grants in philanthropy 1) facilities and equipment grants, and, 2) endowment grants The Iowa West Foundation funds facilities and equipment grants but it does not make endowment grants

- **Facilities and Equipment Grants** This type of capital grant helps an organization acquire and/or meet the needs of a physical asset (e g. a new building, phone system, or van) The applicant organization must make the case that the new acquisition will help it serve its clients better Foundation consideration of capital requests will focus on both the applicant's current activities and financial health, and financial and programmatic plans for the next several years For example, the Foundation wants to ensure that if it helps an organization move into a permanent space then the organization will have the resources to manage it

Geographic Funding Area

The Foundation's geographic funding area is southwest Iowa and eastern Nebraska, with the primary focus area being Council Bluffs and Pottawattamie County A secondary area of focus includes counties that are contiguous to Pottawattamie County Those counties in Iowa are Cass, Harrison, Mills, Montgomery and Shelby, and, the Nebraska counties of Douglas, Sarpy and Washington Other eligible

Iowa counties are Adams, Audubon, Carroll, Crawford, Fremont, Monona, Page and Taylor Proposals may be submitted by organizations from counties not listed above, but the applications may only be for projects/activities undertaken in eligible counties Please note that while counties that are contiguous to contiguous to Pottawattamie County receive some funding, those counties are not a primary focus area for the Foundation and, therefore, funding is limited

GRANT PERIOD

Grants are awarded for a twelve (12) month period. Multi-year grants are awarded on a case-by-case basis and only in special situations If you intend to apply for multi-year funding, please contact the Foundation prior to submitting your organization's Letter of Inquiry

ELIGIBLE ORGANIZATIONS

Applicants must be either a public charity or a governmental entity, and more specifically as follows an IRS-approved tax-exempt non-profit public charity qualifying under section 501(a) of the Internal Revenue Code ("IRC") as described in IRC 501(c)(3), and furthermore a "public charity" qualifying under Sections 509(a), and specifically under 509(a)(1) or 509(a)(2) [but not 509(a)(3)], and, finally, specifically not a private foundation as described in IRC 509(a); or, a school or school district applying through the local area education agency, or another governmental entity (The above information is contained in every agency's formal IRS letter-notification of tax-exempt status) No grant application will be approved that is inconsistent with the charitable tax-exempt status of the Foundation

INELIGIBLE PROPOSALS/ORGANIZATIONS

The Foundation will not accept proposals that

- Seek to fund obligations (e g , deficits, building costs, mortgages and other loans) incurred prior to grant notification

- Participate in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office [within the meaning of section 501(c)(3) of the Internal Revenue Code ("IRC")]

- Carry out propaganda or otherwise attempting to influence legislation [within the meaning of section 4945(d) of the IRC]

- Seek to influence the outcome of any specific public election or carrying on, directly or indirectly, any voter registration drive [within the meaning of section 4945(d)(2) of the IRC]

- Make any "donative" grant (i e , grants through a re-granting program) to any organization or individual (including scholarships)

- Undertake any activity for any non-charitable purpose or to the extent that use of grant funds would constitute a "taxable expenditure" [within the meaning of section 4945(d) of the IRC] or in any other manner which would jeopardize or cause the Foundation to lose its status as an organization exempt from federal income tax under section 501(c)(3) of the IRC

- Discriminate against any individual or group based on race, religious beliefs, ethnic or national origin, or otherwise legally impermissible criteria

- Benefit for-profit businesses

- Support private foundations as described in IRC 509(a), as well as organizations qualifying under 509(a)(3)

- Fund projects outside of Southwest Iowa or Eastern Nebraska

- Benefit church-affiliated organizations for religious purposes (however, support may be provided to non-religious programs like childcare, meal centers, etc)

- Provide support for benefits and fundraising events, such as but not limited to galas, golf tournaments, and school dinners

- Fund campaigns or any fundraising effort that supports an organization's endowment

- Fund public safety facilities (police and fire stations) or public safety vehicles

- Fund medical facilities (including hospitals, assisted living projects, nursing homes, independent care, and extended care facilities), medical research, medical equipment, medical education, and/or, hospital charity care assistance

- Finance publications, films, books, seminars, symposia and conferences

- Fund proposals that were declined by the Foundation within the previous 12 months

RESTRICTIONS

Proposals from schools/school districts Proposals from individual schools, in our geographic area (see counties previously identified), must be submitted through the Green Hills Area Education Agency (formerly Loess Hills AEA 13) Proposals for capital improvements to school property will not be considered

Regional Proposals IWF is committed to working across the region to develop a robust economic climate and amenities that are attractive to families and to business To that end, the Foundation is primarily interested in focusing its support regionally in two of our strategic areas. Economic Development and Place-making The Foundation recognizes the symbiotic relationship inherent to our metro area and is supportive of programs in the aforementioned strategic focus areas that both realize that interdependence and strengthen it

Consecutive years of funding. Grantees may receive programmatic and general operating funds for up to six (6) years consecutively Moreover, in any eight (8) year period of time, a grantee may only receive a maximum of six (6) years of funding Additionally, the Foundation will work with grantees who apply for general operating or programmatic funding, annually and on an ongoing basis, to develop a plan to rely less on the Foundation's funding in subsequent years

BEFORE YOU APPLY IMPORTANT GUIDELINES AND CONSIDERATIONS

Please note that the Iowa West Foundation takes the following factors into consideration when reviewing applications·

Research-based proposals The proposed program should be research-based and strongly aligned with our strategic priorities

Support outside of the Foundation Sufficient local and other financial support exists to ensure the project or program will be implemented and will continue after the grant period Our goal is to help excellent nonprofits achieve a high level of effectiveness and impact Our objective is not to sustain any individual nonprofit indefinitely A grant award should not be perceived as any indication of future or recurring funding

Organizational effectiveness. For full consideration, an organization must demonstrate strong leadership, financial health, and establish that staff possess an appropriate level of knowledge and understanding to effectively implement a program or service for which the organization seeks funding

Impact and evaluation. Grant applications must demonstrate impact and a clear evaluation plan with measurable outcomes that will be reported at the end of the grant period

Leveraging Funds. The Foundation strongly encourages applicants to leverage its grant awards Grant requests to the Foundation may not exceed 50% of total program or project costs Applicants must secure, at a minimum, a dollar-for-dollar match for their grant requests Though organizations are able to request as much as 50% of a program or project, a lower ask is viewed more favorably

Number of grant cycles in a year. Organizations may submit applications a maximum of two (2) grant cycles per calendar year

Application Process

The Foundation has three (3) grant cycles per year The grant application process is entirely online If you do not have access to the internet, please visit the public library in your community The application steps are as follows.

1 **Eligibility Quiz.** The first step in applying is determining eligibility Prospective applicants take the brief Eligibility Quiz online at www iowawestfoundation org

2 **Letter of Inquiry.** The immediate next step is submitting the required pre-application Letter of Inquiry (LOI). Foundation staff review Letters of Inquiry to confirm the eligibility under our guidelines for both the applicant and the proposed used of funds, and then notifies each prospective applicant The LOI period opens fifteen (15) days prior to the Letter of Intent deadline listed below under "Filing Deadlines "
   a Applications for capital grants must include evidence (e g , feasibility study, planning process, analysis) that demonstrates you have carefully studied your organization's projected success In cases where the applicant knows what capital expenses will be incurred (e g , office furniture, office technology, equipment), an applicant must submit two bids or quotes when the LOI is submitted

3. **Application.** Once an applicant's Letter of Inquiry is approved by the Foundation, grant applicants are able to submit a grant application.
   a **In-kind support.** In-kind support may be part of the match, but it cannot exceed 15% of total program or project costs
   b **Number of Applications.** Organizations may submit a maximum of two (2) applications per calendar year

4 **Notification.** Approximately three months after an application is submitted, the Foundation will notify all grant applicants Not all applications are funded If an organization is not funded, a brief explanation will be provided If the Board has awarded funding to an organization, Foundation staff will work with the organization to establish the evaluative indicators that the organization will use to measure the grantee's impact

LETTER OF INQUIRY (LOI) AND APPLICATION FILING DEADLINES

Grant Period	1st	2nd	3rd
LOI Opens	March 1	July 1	November 1
Letter of Intent due	March 15	July 15	November 15
Application due	April 15	August 15	December 15
GRC Meeting	June	October	February
Grant Contracts	Mid-July	Mid-November	Mid-March

We strictly adhere to a **5.00 PM deadline on the filing deadline dates** (When the 15th of the month falls on a weekend/holiday, the deadline moves to the next business day) Applications submitted after 5 PM on the deadline date will not be considered

TECHNICAL ASSISTANC

Applicants may contact Foundation staff for technical assistance in refining their proposals and/or navigating the grants review process First-time applicants are strongly encouraged to contact the Foundation for assistance All applicants are encouraged to attend any grant workshops held to learn about the grants process and understand the critical facets of the application

GRANTEE REQUIREMENTS POST AWARD

Grant award agreement. Grant recipients will be expected to sign and return a grant award agreement within thirty (30) days from the date that they are notified of their grant award

Evaluation Grant recipients will evaluate their work Specifically, once an organization's grant application is approved by the Board, Foundation staff will work with the organization to develop key indicators that the organization will measure and report on when the grant term expires

a Organizations that receive large programmatic grants (generally $250,000 or more) will utilize an external evaluator (unless the organization has the expertise in-house) to assess the success of the program

b Any evaluation of IWF grant funded work/programs/activities, whether it is completed by an internal or external evaluator, is and will be considered co-owned by the Foundation and the grantee organization.

c Each organization is required to submit an **impact report** which includes evaluative indicators at the end of their grant or according to the terms stipulated in the grant contract Please note that current grantees must submit an interim evaluation/impact report prior to applying for. (1) renewed funding for the same program or (2) funding for a brand new program

Grant extensions. At the discretion of the Foundation, grant extensions are permissible with a limit of two one-year grant extensions per program or project A grantee must submit a letter requesting an extension at least sixty (60) days prior to the grant expiration date

Use of funds. The funding awarded to an organization and how that funding can be used is clearly detailed in the grant agreement Any use of funds outside of what is prescribed in the grant agreement is not allowed If an organization uses IWF funds for anything outside of what is dictated in the grant agreement, the organization will be required to refund the Foundation for all funds spent improperly

Change in grant objectives/deliverables. If grant objectives or deliverables change after an applicant is awarded a grant, the grantee MUST immediately request approval from the Foundation in order to use IWF funds Grantees must write a letter to the Foundation stating what changed and why The Foundation reserves the right, if the intent/outcome/purpose of the grant changes materially, to deny further funding and request a full refund of expended grant funds

Change in program size. If a project or program decreases in size and scope post award, organizations must ensure that the IWF-funded portion does not exceed the original percentage of total funding as was stated in the grant application and agreement For example, an organization has a \$100,000 program budget and IWF's funding totals \$20,000 (20%) of the program. Post award, the organization reduces the program. The new budget totals \$50,000 IWF's portion is \$10,000 (20%), not the originally committed \$20,000 (40%) The difference, in this case, \$10,000 must be returned to the Foundation

IOWA WEST FOUNDATION
42-1391990
2019 FORM 990-PF PART
VII-B, LINE 3A

Internal Revenue Code Sections (IRC §)4943 states that the permitted holdings of any private foundation in an incorporated business enterprise is 20 percent of the voting stock, reduced by the percentage of the voting stock owned by all disqualified persons In addition, a business which derives more than 95 percent of its gross income from passive sources will not constitute a business enterprise within the meaning of IRC §4943, and a foundation's investments in such an entity will not constitute an IRC §4943 business holding Iowa West Foundation holds various ownership in incorporated business enterprises, however, each holding meets the above discussed exceptions relating to excess business holdings

IOWA WEST FOUNDATION
EIN: 42-1391990

FORM 990-PF, PART VII-B, LINE 5C

(i) **NAME AND ADDRESS OF THE GRANTEE**
FAST BREAK SPORTS IOWA, LLC (D/B/A OMAHA SPORTS ACADEMY) (OSA)
5 ARENA WAY
COUNCIL BLUFFS, IA 51501

(ii) **DATE AND AMOUNT OF THE GRANT**
THE GRANT IS PROVIDED IN THE FORM OF A $1 PER YEAR LEASE OF A FIELDHOUSE FACILITY CONSTRUCTED AND BUILT BY IOWA WEST FOUNDATION, WITH FUNDING FROM THE CITY OF COUNCIL BLUFFS, TO BE OPERATED BY OSA AS A COMMUNITY RECREATIONAL CENTER IN A CHARITABLE MANNER THE LEASED PROPERTY CONSISTS OF 66,150 USABLE SQUARE FEET AND ASSOCIATED PARKING AREA, FOR A PERIOD OF FIVE YEARS FOR A BASE RENT OF $1 PER YEAR, PLUS PAYMENT OF ALL UTILITIES ASSOCIATED WITH OPERATION OF THE FACILITY

(iii) **PURPOSE OF THE GRANT**
THE ARRANGEMENT WITH OSA WAS MADE IN COMPLIANCE WITH IOWA WEST FOUNDATION'S COMMITMENT TO THE CITY OF COUNCIL BLUFFS UNDER AN AGREEMENT FOR PRIVATE DEVELOPMENT TO DEVELOP A DECLINING AREA IN THE CITY KNOWN AS THE MID-AMERICA CENTER THE GRANT OF NOMINAL RENT UNDER THE SPORTS LEASE AND OPERATING AGREEMENT, EXECUTED IN JANUARY, 2017, ALONG WITH A SUPPLEMENTAL COMPLIANCE AGREEMENT, WAS MADE, WITH APPROVAL OF THE CITY, TO REQUIRE OSA TO OPERATE THE FACILITY IN A NONDISCRIMINATORY, NONCOMMERCIAL MANNER FOR THE BENEFIT OF THE PUBLIC, AND IN COMPLIANCE WITH IWF'S EXPENDITURE RESPONSIBILITIES

- OSA WILL NOT ENGAGE IN LEGISLATIVE OR POLITICAL ACTIVITIES AND WILL NOT PERMIT VOTER REGISTRATION ACTIVITIES TO BE CONDUCTED ON THE PROPERTY

- OSA'S FIELDHOUSE OPERATIONAL BOOKS AND RECORDS SHALL BE SUBJECT TO AN ANNUAL IWF AUDIT

- OSA SHALL MAKE ITS BOOKS AND RECORDS AVAILABLE TO IWF TO VERIFY THAT THE FIELDHOUSE IS OPERATING CONSISTENT WITH COMMUNITY RECREATIONAL PURPOSES AND SHALL PROVIDE A REPORT WITHIN 60 DAYS AFTER THE END OF EACH FISCAL YEAR DESCRIBING ITS ACCOMPLISHMENTS IN MEETING THE TERMS OF THE COMPLIANCE AGREEMENT FURTHER, IF IWF DETERMINES AT ANY TIME THAT IT IS IN VIOLATION OF ANY PROVISIONS, UPON REASONABLE NOTICE, IT WILL DISCONTINUE THE NONCOMPLIANCE ACTIVITY AND REPAY TO IWF AN AMOUNT REASONABLY DETERMINED TO BE COMMENSURATE WITH THE VIOLATION, UP TO THE FULL FAIR MARKET VALUE OF THE LEASE IN THE NONCOMPLIANT YEAR

- OSA WILL OPERATE THE FACILITY IN VERY CLEAN CONDITION AS A "FIRST CLASS" SPORTS FACILITY, WELL RUN AND MAINTAINED, AND IN COMPLIANCE WITH FEDERAL LAW, INCLUDING HAZARDOUS MATERIALS WASTE DISPOSAL REQUIREMENTS

- OSA WILL OPEN THE FACILITY YEAR ROUND, EXCEPT MAJOR HOLIDAYS, AND MUST PERMIT IWF 24-HOUR ACCESS TO THE FACILITY FOR INSPECTION

- OSA SHALL OFFER INDOOR LEAGUE SPORTS, INCLUDING BASKETBALL, VOLLEYBALL, AND FUTSAL, ALL SPORTS CAMPS, BASEBALL, SOFTBALL, BIRTHDAY PARTIES, BOOT CAMPS, CHEERLEADING, CLUB VOLLEYBALL, CORPORATE EVENTS, DODGE BALL, LOCK-INS, PERFORMANCE TRAINING, TAEKWONDO, AND GYMNASTICS

- OSA WILL USE REASONABLE EFFORTS TO INSURE THAT CITY SPORTS TEAMS HAVE ACCESS TO THE FIELDHOUSE FACILITIES, WILL WORK WITH IWF TO SUPPORT SCHOLARSHIPS FOR THOSE WHO CANNOT PAY FULL PRICE, AND WILL MAINTAIN DOCUMENTATION OF ALL SUCH EFFORTS

- OSA WILL WORK WITH THE CITY PARKS AND RECREATION DEPARTMENT AND COUNCIL BLUFFS YMCA TO FACILITATE ADULT AND YOUTH RECREATION LEAGUES AND COURT TIME

- OSA WILL ACCOMMODATE GYM TIME FOR ORGANIZATIONS SERVING POOR AND DISADVANTAGED YOUTH SUCH AS BOYS AND GIRLS CLUB AT NONPEAK TIMES FOR NO MORE THAN A NOMINAL FEE

- OSA WILL PROVIDE COURT RENTAL FOR CITY AND WESTERN IOWA YOUTH LEAGUES AND WILL INCLUDE AT LEAST ONE FULL-TIME STAFF MEMBER AT THE USAGE TIMES

- OSA WILL WORK WITH AREA SCHOOL DISTRICTS TO RENT OUT GYM SPACE FOR SCHOOL TEAM PRACTICES AT REASONABLE FEES

- IN ADDITION TO BASKETBALL ACTIVITIES, OSA WILL PROMOTE THE USE OF THE FACILITY BY VOLLEYBALL LEAGUES / PLAYERS

- OSA WILL WORK WITH SMALL ORGANIZATIONS CURRENTLY USING CHURCH AND SCHOOL GYMS FOR VOLLEYBALL AND BASKETBALL ACTIVITIES, ACCOMMODATING USE FOR LEAGUE GAMES AND TOURNAMENTS FOR FEES WITHIN THE FINANCIAL REACH OF THESE GROUPS

- OSA AGREES TO MEET WITH IWF ANNUALLY TO DISCUSS COMMUNITY USE OF THE FIELDHOUSE FACILITY.

- OSA WILL MONITOR USE OF THE FACILITY TO PRECLUDE USE IN VIOLATION OF THE LAW

- OSA WILL EMPLOY ADEQUATE STAFFING, AND SHALL RECRUIT AND HIRE COUNCIL BLUFFS AND WESTERN IOWA COMMUNITY RESIDENTS IN PREFERENCE TO NON-RESIDENTS PROVIDED THEY ARE COMPARABLY QUALIFIED AND EXPERIENCED

- THE LEASE AGREEMENT BETWEEN OSA AND IWF ACKNOWLEDGES THAT THE AGREEMENT FOR PRIVATE DEVELOPMENT BETWEEN IWF AND THE CITY TAKES PRECEDENT SHOULD A CONFLICT ARISE CONCERNING THE OPERATION OF THE FIELDHOUSE AND INCLUDES A PROVISION WHEREBY THE PARTIES AGREE TO AMEND ANY PROVISION OF THE AGREEMENT SHOULD THE IRS ASSERT THAT SUCH PROVISION IS INCONSISTENT WITH IWF'S CHARITABLE PURPOSES

(iv) **<u>AMOUNTS EXPENDED BY THE GRANTEE (BASED ON THE MOST RECENT REPORT)</u>**
THE GRANTEE WAS NOT PROVIDED A MONETARY GRANT HOWEVER, IWF MONITORS THE OPERATIONS OF THE FIELDHOUSE, PROVIDED TO OSA UNDER A $1 PER YEAR LEASE AGREEMENT, TO ENSURE THAT OSA IS COMPLYING WITH ITS AGREEMENT TO OPERATE THE FIELDHOUSE FOR CHARITABLE PURPOSES

(v) **<u>WHETHER THE GRANTEE HAS DIVERTED ANY PORTION OF THE FUNDS FOR THE PURPOSE OF THE GRANT</u>**
THE GRANTEE, OSA, IS IN FULL COMPLIANCE WITH ITS AGREEMENTS WITH IWF, AND THERE IS NO DIVERSION OF THE USE OF THE FACILITY FOR NON-CHARITABLE PURPOSES

(vi) **<u>DATES OF ANY REPORTS RECEIVED BY THE GRANTEE</u>**
COMMUNITY USE REPORTS ARE SUBMITTED QUARTERLY AND REVIEWED BY THE BOARD AND FACILITIES COMMITTEE (SEE ANNUAL REPORT SUMMARY ON NEXT PAGE)

(vii) **<u>DATE OF THE RESULTS OF ANY VERIFICATION OF THE GRANTEE'S REPORTS UNDERTAKEN PURSUANT TO, AND TO THE EXTENT REQUIRED AT THE END OF THE ACCOUNTING PERIOD.</u>**
THE GRANTEE'S REPORTS WERE PRESENTED AT THE FACILITIES COMMITTEE MEETINGS HELD ON JANUARY 14, 2019 AND JULY 25, 2019 IWF MADE QUARTERLY INSPECTIONS OF THE FIELDHOUSE ON MARCH 22, 2019, JUNE 21, 2019, SEPTEMBER 11, 2019, AND DECEMBER 11, 2019 AT THAT TIME, OSA'S REPORTS WERE VERIFIED AS ACCURATE AND IN COMPLIANCE WITH THE GRANT REQUIREMENTS

SUMMARY REPORT

INFO PROVIDED BY: Omaha Sports Academy

INFO INTENDED FOR: Iowa West Foundation

REPORTING PERIOD: 2019

Community Use Hours at No Cost

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total Hours	210 00 hrs	208 00 hrs	224 00 hrs	248 00 hrs	242 00 hrs	236 00 hrs	294 00 hrs	86 00 hrs	260 00 hrs	336 00 hrs	277 00 hrs	245 00 hrs	2866 00 hrs
Total Savings	$8 400	$8 320	$8 960	$9 920	$9 680	$9 440	$11,760	$3,440	$10,400	$13 440	$11 080	$9 800	$114,640

Council Bluffs Schools Use Hours at No Cost

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total Hours	80 00 hrs	23 00 hrs	36 00 hrs	8 00 hrs	0 00 hrs	68 00 hrs	42 00 hrs	16 00 hrs	76 00 hrs	100.00 hrs	100 00 hrs	120 00 hrs	669 00 hrs
Total Savings	$3 200	$920	$1 440	$320	$0	$2,720	$1 680	$640	$3 040	$4 000	$4,000	$4,800	$26,760

Community Use Hours - CB/SW Iowa Groups/Paid

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total Hours	819 00 hrs	862 00 hrs	725 00 hrs	1164 00 hrs	567 00 hrs	798 00 hrs	1143 00 hrs	24 00 hrs	32.00 hrs	274 00 hrs	1264 00 hrs	926 50 hrs	8598 50 hrs

Number of People Through Facility (weekly rentals)

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total People	35 354 Patrons	41 532 Patrons	32 514 Patrons	38,597 Patrons	27 331 Patrons	40 097 Patrons	48 448 Patrons	1 952 Patrons	5 080 Patrons	14,350 Patrons	40 145 Patrons	22 483 Patrons	347,882 Patrons

Employment

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total Hours	887 61 hrs	1104 45 hrs	774 50 hrs	1109 75 hrs	832 00 hrs	1164 92 hrs	1391 50 hrs	281 50 hrs	286 47 hrs	419 75 hrs	678 75 hrs	664.75 hrs	9597 85 hrs

HOTEL ROOM NIGHTS

	January	February	March	April	May	June	July	August	September	October	November	December	Year to Date
Total Rooms	57 Room Nights	151 Room Nights	24 Room Nights	618 Room Nights	321 Room Nights	197 Room Nights	207 Room Nights	0 Room Nights	0 Room Nights	0 Room Nights	16 Room Nights	98 Room Nights	1 699 Room Nights

ATTACHMENT 27