## EXTENDED TO NOVEMBER 15, 2024 **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

		nue Service	Go to www.irs.gov/Form990 for instructions an	d the latest	t information.	Inspection	
A F	or the	2023 calend	ar year, or tax year beginning a	nd ending			
<u>—</u> В с	heck if oplicable	C Name o	f organization		D Employer identific	ation number	
	Addres	SPEC	IAL OLYMPICS IOWA, INC.				
	Name change		usiness as		51-017602	29	
	Initial return Final return/	551	and street (or P.0. box if mail is not delivered to street address) S.E. DOVETAIL RD, PO BOX 620	Room/sui	te <b>E</b> Telephone number 515-986-5		
	termin ated		own, state or province, country, and ZIP or foreign postal code	•	G Gross receipts \$	3,149,085.	
	Ameno		ES, IA 50111		H(a) Is this a group re		
	Applic		nd address of principal officer: JOHN KLIEGL		for subordinates?		
	pendir	SAME	AS C ABOVE		H(b) Are all subordinates inc	—	
<u> </u>	ax-exe		X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(	1) or 5	27 If "No," attach a l	ist. See instructions	
	Vebsit		SOIOWA.ORG		H(c) Group exemption		
			X Corporation Trust Association Other	<b>L</b> Ye	ar of formation: 1975 M	l State of legal domicile: IA	
Ра	rt I	Summary					
ړو			be the organization's mission or most significant activities: SPO				
Governance			TION FOR INDIVIDUALS WITH INTELLE				
er		Check this bo			1.1		
Š					3	18	
8			dependent voting members of the governing body (Part VI, line 1b			18	
es			of individuals employed in calendar year 2023 (Part V, line 2a)			21	
Activities &			of volunteers (estimate if necessary)			4589	
Act			d business revenue from Part VIII, column (C), line 12			0.	
$\dashv$	b	Net unrelated	business taxable income from Form 990-T, Part I, line 11			0.	
	_			-	Prior Year	Current Year	
e			and grants (Part VIII, line 1h)		2,592,463.	2,810,002.	
ē		•	ice revenue (Part VIII, line 2g)		119,628.	104,854.	
Revenue			come (Part VIII, column (A), lines 3, 4, and 7d)		48,474. -80,908.	123,368.	
			e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,679,657.	-85,899. 2,952,325.	
$\dashv$			- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0.	0.	
			milar amounts paid (Part IX, column (A), lines 1-3)		0.	0.	
		•	to or for members (Part IX, column (A), line 4)		1,089,169.	1,133,478.	
ses	15		r compensation, employee benefits (Part IX, column (A), lines 5-10		0.	0.	
Expenses	10a		undraising fees (Part IX, column (A), line 11e)	061	0.	<u> </u>	
찞	17 17				2,062,662.	2,221,302.	
_	.,		es (Part IX, column (A), lines 11a-11d, 11f-24e)		3,151,831.	3,354,780.	
			es. Add lines 13-17 (must equal Part IX, column (A), line 25) expenses. Subtract line 18 from line 12		-472,174.	-402,455.	
- X		neveriue iess	expenses. Subtract line 16 from line 12		Beginning of Current Year	End of Year	
ts o	20	Total assets (	Part X, line 16)		5,227,155.	5,004,217.	
\sse Bali	21	•			64,219.	169,704.	
Net Assets or Fund Balances	22		s (Part X, line 26) fund balances. Subtract line 21 from line 20		5,162,936.	4,834,513.	
Pa	rt II	Signatur			3,102,330•	1,051,515.	
			I declare that I have examined this return, including accompanying schedu	ıles and state	ments, and to the best of my	knowledge and belief, it is	
			. Declaration of preparer (other than officer) is based on all information of			ogo ana sonoi, it is	
		,	· · · · · · · · · · · · · · · · · · ·				
Sigr	1	Signature of o	fficer		Date		
Here		JOHN KL	IEGL, PRESIDENT/CEO				
	_	Type or print r					
		Print/Type pre	parer's name Preparer's signature		Date Check	PTIN	
Paid			RONSON, CPA BRIAN ARONSON,	CPA	06/26/24 if self-employe	P01425251	
Prep		Firm's name	CREATIVE PLANNING TAX, LLC			7-1019942	
Use		Firm's address	1.0.				
	-		WATERLOO, IA 50703		Phone no 319	9-234-6885	

X Yes

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

Form	n 990 (2023) SPECIAL OLYMPICS IOWA, INC. 51-0176029 Page	e <b>2</b>
	rt III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	
	PROVIDE PHYSICAL FITNESS, TEACH IMPORTANCE OF GOOD HEALTH, SPORTS	
	TRAINING AND ATHLETIC COMPETITION OF PERSONS WITH INTELLECTUAL	
	DISABILITIES.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	Nο
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes XI	Nο
3	If "Yes," describe these changes on Schedule O.	140
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.	
4		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$2,054,249. including grants of \$) (Revenue \$104,854	<u>•</u> )
	GAMES AND COMPETITION PROVIDES OLYMPIC STYLE TRAINING AND COMPETITION	
	IN TWENTY-THREE DIFFERENT SPORTS THROUGHT THE YEAR FOR INDIVIDUALS WITH	
	INTELLECTUAL DISABILITIES.	
4b	(Code:) (Expenses \$ 634, 161. including grants of \$) (Revenue \$)	)
	UNIFIED CHAMPION SCHOOLS BRINGS TOGETHER ATHLETES WITH AND WITHOUT	<b>—</b> ′
	INTELLECTUAL DISABILITIES THROUGH EDUCATION, SPORTS, AND YOUTH	
	LEADERSHIP TO PROVIDE THEM WITH THE KNOWLEDGE, ATTITUDES AND SKILLS	
	NECESSARY TO CREATE AND SUSTAIN SCHOOL COMMUNITIES THAT PROMOTE	
	ACCEPTANCE AND RESPECT.	
	-	
	·	
	40.000	
4-	(Code:) (Expenses \$ 49,992. including grants of \$) (Revenue \$)	)
4c		— ′
4C	HEALTHY ATHLETES IS A PROGRAM DESIGNED TO HELP SPECIAL OLYMPICS	
4C	HEALTHY ATHLETES IS A PROGRAM DESIGNED TO HELP SPECIAL OLYMPICS ATHLETES IMPROVE THEIR HEALTH AND FITNESS. THIS CAN LEAD TO A BETTER	_ ′
4C	HEALTHY ATHLETES IS A PROGRAM DESIGNED TO HELP SPECIAL OLYMPICS ATHLETES IMPROVE THEIR HEALTH AND FITNESS. THIS CAN LEAD TO A BETTER SPORTS EXPERIENCE AND IMPROVED WELL-BEING. ATHLETES RECEIVE A VARIETY	
4C	HEALTHY ATHLETES IS A PROGRAM DESIGNED TO HELP SPECIAL OLYMPICS  ATHLETES IMPROVE THEIR HEALTH AND FITNESS. THIS CAN LEAD TO A BETTER  SPORTS EXPERIENCE AND IMPROVED WELL-BEING. ATHLETES RECEIVE A VARIETY  OF HEALTH SERVICES THROUGH CLINICS CONDUCTED IN WELCOMING ENVIRONMENTS	
<del>4</del> C	HEALTHY ATHLETES IS A PROGRAM DESIGNED TO HELP SPECIAL OLYMPICS ATHLETES IMPROVE THEIR HEALTH AND FITNESS. THIS CAN LEAD TO A BETTER SPORTS EXPERIENCE AND IMPROVED WELL-BEING. ATHLETES RECEIVE A VARIETY	
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including grants of \$
\_\_\_\_\_2 , 828 , 964 .

# Form 990 (2023) SPECIAL OLYMPICS IOWA, INC. Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	<b>-</b>		
0	, ,			x
_	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			<b> </b> ₩
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments		37	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		<u> </u>
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	<u> </u>		<del></del> -
••	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	<b>–</b> "		<del></del>
.0		18	Х	
10	1c and 8a? If "Yes," complete Schedule G, Part II	<b>⊢</b> °	- 22	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	40		x
00-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		^
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			<sub>V</sub>
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21		X

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Form 990 (2023) SPECIAL OLYMPICS IOWA, INC.

Part IV | Checklist of Required Schedules (continued)

	Continued)		Vaa	Na.
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's of			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 a	s of the		
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and comple	l l		
	Schedule K. If "No," go to line 25a			X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defe	ase		
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year,	and		
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," comp	olete		
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employed	oyee,		
	$creator\ or\ founder,\ substantial\ contributor\ or\ employee\ thereof,\ a\ grant\ selection\ committee\ member,\ or\ to\ a\ 35\%$			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, F	Part III 27		<u> </u>
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part	: IV,		
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV			<u> </u>
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV			X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M			Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservati			v
•	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	20		Х
20	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	22		Х
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I			Λ_
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, a			Х
25.0	Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?	ا م		X
				- 21
D	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled e within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	•		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization.			
55	If "Yes," complete Schedule R, Part V, line 2			Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
٠.	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	х	
Par		, ==		
	Check if Schedule O contains a response or note to any line in this Part V			
	·		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	5		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	0		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gam	ning		
	(gambling) winnings to prize winners?	1c	Х	
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SPECIAL OLYMPICS IOWA 51-0176029 Page 5 Form 990 (2023) Part V Statements Regarding Other IRS Filings and Tax Compliance Yes No 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return Х b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2h X Did the organization have unrelated business gross income of \$1,000 or more during the year? If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Х financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a **b** If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a X Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? Х 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b 7 Organizations that may receive deductible contributions under section 170(c). Х Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required Х to file Form 8282? 7c If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966? 9a Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities Section 501(c)(12) organizations. Enter: Gross income from members or shareholders 11a Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 12a 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? **b** If "Yes," enter the amount of tax-exempt interest received or accrued during the year Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand X **14a** Did the organization receive any payments for indoor tanning services during the tax year? 14a If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or

Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17

excess parachute payment(s) during the year?

Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

Form **990** (2023)

15

Х

X

If "Yes," complete Form 6069.

If "Yes," see the instructions and file Form 4720, Schedule N.

If "Yes," complete Form 4720, Schedule O.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI

Sec	tion A. Governing Body and Management					
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	18	_		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	any other			
	officer, director, trustee, or key employee?			2		_X_
3	Did the organization delegate control over management duties customarily performed by or under the	e direc	t supervision			
	of officers, directors, trustees, or key employees to a management company or other person?			3		_X_
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 wa	s filed?	4		<u>X</u>
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?		5		X
6	Did the organization have members or stockholders?			6		_X_
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point (	one or			
	more members of the governing body?			7a		<u>X</u>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	tockho	lders, or			
	persons other than the governing body?			7b		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ar by the	e following:		77	
а	The governing body?			8a	X	
b	Each committee with authority to act on behalf of the governing body?			8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read					37
800	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)			
40-	Did the averagination have least shorters by another average.			40-	Yes	No X
	Did the organization have local chapters, branches, or affiliates?			10a		
D	If "Yes," did the organization have written policies and procedures governing the activities of such change beginning the activities of such change beginning to approximate their expectations are consistent with the expectation's expectation.	apters	, annates,	10b		
112	and branches to ensure their operations are consistent with the organization's exempt purposes?  Has the organization provided a complete copy of this Form 990 to all members of its governing body.	hefor	e filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	y Deloi	e illing the form:	Ha	71	
	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If ")			12.5		
•	on Schedule O how this was done	,		12c	Х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approva					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	•				
а	The organization's CEO, Executive Director, or top management official			15a	Х	
b	Other officers or key employees of the organization			15b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangements	nent w	ith a			
	taxable entity during the year?			16a		<u>X</u>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	te its p	articipation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	ization	i's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed		_, ,			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	nd 990	-1 (section 501(c)(3)	only)	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.					
40	X Own website Another's website X Upon request Other (explain		,	I.C.,		
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	nflict c	of interest policy, and	tinand	ciai	
00	statements available to the public during the tax year.	alea == :	d racorda			
20	State the name, address, and telephone number of the person who possesses the organization's bod JOHN KLIEGL $-515-986-5520$	oks and	a records			
	551 SE DOVETAIL ROAD PO BOX 620, GRIMES, IA 50111					

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title  (B) Average hours per  (do not check more than one box, unless person is both an long) (do not check more than one box, unless person is both an long) (do not check more than one box, unless person is both an long) (E) Reportable compensation	ole	(F)
hours per   box, unless person is both an   compensation   compensation	ole	
hours per   box, unless person is both an   compensation   compensation		Estimated
officer and a director/trustoo		amount of
week     Iron   Iron   Iron		other
(list any   টুরু       the organizati   hours for   টুর   জু organization (W-2/1099-I		compensation from the
related   \$\frac{1}{8} \frac{1}{8} 1		organization
organizations	.0,	and related
(list any hours for related organizations below line)  (list any hours for related organizations below line)		organizations
(1) JOHN KLIEGL 40.00		
PRESIDENT/CEO X 139,734.	0.	26,639.
(2) THOMAS CUNNINGHAM 0.50		_
CHAIR X X 0.	0.	0.
(3) MARY BUSCHER 0.50		_
SECRETARY X X 0.	0.	0.
(4) JACK OHLE 0.50		_
TREASURER X X 0.	0.	0.
(5) JASON FOLLETT 0.50	_	
VICE CHAIR X X 0.	0.	0.
(6) MICHAEL BACA 0.50	_	
DIRECTOR X 0.	0.	0.
(7) MATT DECKLEVER 0.50	_	
DIRECTOR X 0.	0.	0.
(8) RAY DIRKSEN 0.50	_	
DIRECTOR X 0.	0.	0.
(9) JEFF DISTERHOFT 0.50	•	
DIRECTOR X 0.	0.	0.
(10) LOGAN GALLOWAY  0.50	٥	_
DIRECTOR X 0.	0.	0.
(11) JILL SOUTHWORTH  DIRECTOR  0.50  X  0.	0.	0.
(12) PATRICK GULBRANSON 0.50	0.	· ·
DIRECTOR X 0.	0.	0.
(13) KATHLEEN RASMUSSEN 0.50	·	<u>.</u>
DIRECTOR X 0.	0.	0.
(14) LISA SPENCER 0.50		
DIRECTOR X 0.	0.	0.
(15) TRACY RININGER 0.50		
DIRECTOR X 0.	0.	0.
(16) BRAD WALLER 0.50		
DIRECTOR X 0.	0.	0.
(17) MIKE LIGHTBODY 0.50		
DIRECTOR X 0.	0.	0.

332007 12-21-23

Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)				
(A) (B)				(C)				(D)	(E)			(F)	
Name and title	Average	(do		Posi heck r			ne	Reportable	Reportable		Es	timated	
	hours per	box	, unle	ss per	son i	s both	an	compensation	compensation			nount of	
	week (list any					1	,	from the	from related organizations			other pensatio	'n
	hours for	director				9		organization	(W-2/1099-MIS			om the	"
	related	tee or	ıstee			ensate		(W-2/1099-MISC/	1099-NEC)		org	anization	1
	organizations	al trus	nal tr		loyee	comp		1099-NEC)				d related	
	below line)	Individual trustee or	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	anization	S
(18) DANA UHLENHOPP	0.50	드	드	10	ᇂ	토늄	3						
DIRECTOR	0.30	Х						0.		0.		(	).
(19) MATT DOUGAN	0.50									•			<u>.</u>
DIRECTOR		Х						0.		0.		(	).
-													
-													_
		•											
1b Subtotal								139,734.		0.	2	6,639	<del>.</del>
c Total from continuation sheets to Part VI								0.		0.			).
d Total (add lines 1b and 1c)								139,734.		0.	2	6,639	).
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable				
compensation from the organization													<u> 1</u>
										1		Yes N	Ю
3 Did the organization list any <b>former</b> officer,		ee, k	еу е	empl	oye	e, or	hig	phest compensated empl	loyee on				
line 1a? If "Yes," complete Schedule J for s											3	-   2	X_
4 For any individual listed on line 1a, is the su	•		•					•	•			v	
and related organizations greater than \$150											4	X	
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com	•				•			•			5	-   -	X
Section B. Independent Contractors	piete Scriedule	<del>2</del>	or st	<u>ICH Ļ</u>	bers	OH .							_
Complete this table for your five highest contains the contains t	mpensated inc	lepe	nde	nt co	ntra	acto	s th	nat received more than \$	100,000 of comp	ensat	tion fro	om	
the organization. Report compensation for													
(A)								(B)			(0	<del>;</del> )	
Name and business	address	NC	ONE	<u> </u>				Description of s	ervices	С	ompe	nsation	
							_						
							$\dashv$						
							$\dashv$						
-													_
2 Total number of independent contractors (in	ncluding but no	ot lin	nited	d to t	thos	se lis	ted	above) who received mo	ore than				

Form 990 (2023) SPECIAL
Part VIII Statement of Revenue

			Check if Schedule O contains a response	or note to anv lin	e in this Part VIII			
			·	,	(A)	(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
						function revenue	business revenue	sections 512 - 514
SS	1	<u> </u>	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues 1b					
ij g				599,580.				
ts, Ar				333,300.				
ig ig			Related organizations 1d	743,216.				
ns, Sim				743,210.				
utio er (		Ť	All other contributions, gifts, grants, and	167 206				
현된				<u>467,206.</u>				
ont od (		_	Noncash contributions included in lines 1a-1f 1g \$		010 000			
<u>0 g</u>		h	Total. Add lines 1a-1f		2,810,002.			
				Business Code	104 054	104 054		
e S	2	а	SPORTING EVENTS AND PR	624310	104,854.	104,854.		
Program Service Revenue		b						
S		С						
am		d						
og B		е						
P		f	All other program service revenue					
		g	Total. Add lines 2a-2f		104,854.			
	3		Investment income (including dividends, intere					
			other similar amounts)		86,031.			86,031.
	4		Income from investment of tax-exempt bond p					
	5		Royalties					
			(i) Real	(ii) Personal				
	6	а	Gross rents 6a					
			Less: rental expenses 6b					
			Rental income or (loss) 6c					
			Not rental income or (loca)					
			Gross amount from sales of (i) Securities	(ii) Other				
	•	а	assets other than inventory 7a 148, 198.	()				
		h	Less: cost or other basis					
Φ		D	and sales expenses 76110,861.					
ğ		_	Gain or (loss) 7c 37,337.					
her Revenue					37,337.			37,337.
Ä			Net gain or (loss)		31,331.			31,331.
	8	а	Gross income from fundraising events (not					
δ			including \$ of					
			contributions reported on line 1c). See	_				
			Part IV, line 18					
			Less: direct expenses8b	85,899.	05 000			05 000
			Net income or (loss) from fundraising events	 T	-85,899.			-85,899.
	9	а	Gross income from gaming activities. See					
			Part IV, line 19 9a					
			Less: direct expenses 9b					
		С	Net income or (loss) from gaming activities					
	10	а	Gross sales of inventory, less returns					
			and allowances 10a					
		b	Less: cost of goods sold10b					
		С	Net income or (loss) from sales of inventory					
,,				Business Code				
no e	11	а						
ane Duc		b						
Miscellaneous Revenue		С						
isc B		d	All other revenue					
2			Total. Add lines 11a-11d					
	12		Total revenue. See instructions		2,952,325.	104,854.	0.	37,469.

## Part IX Statement of Functional Expenses

	Check if Schedule O contains a respons not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D</b> ) Fundraising expenses
1	Grants and other assistance to domestic organizations		скропосс	gerierar experiees	ελροπουσ
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	166 272	102 116	26 620	16 625
	trustees, and key employees	166,373.	123,116.	26,620.	16,637
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	768,528.	E00 017	26 240	150 071
7	Other salaries and wages	700,340.	582,217.	36,240.	150,071
3	Pension plan accruals and contributions (include	30,011.	22 154	1,632.	6 225
_	section 401(k) and 403(b) employer contributions)	90,278.	22,154. 72,447.	516.	6,225 17,315
9	Other employee benefits	78,288.	58,298.	6,992.	12,998
)	Payroll taxes	70,200.	30,230.	0,992.	14,990
1	Fees for services (nonemployees):				
_	Management	2,782.	862.	862.	1,058
b	<u> </u>	22,600.	0021	22,600.	1,030
	Accounting	22,000		22,000	
	Lobbying Professional fundraising services. See Part IV, line 17				
f		6,333.		6,333.	
g		0,3331		0,3331	
9	column (A), amount, list line 11g expenses on Sch O.)				
2	Advertising and promotion	4,692.	3,555.	219.	918
3	Office expenses	70,452.	53,379.	3,282.	13,791
4	Information technology	36,961.	28,004.	1,722.	7,235
5	Royalties	,	,		•
6	Occupancy	79,067.	59,906.	3,683.	15,478
7	Travel	41,821.	31,686.	1,948.	8,187
3	Payments of travel or entertainment expenses		-		-
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	40,359.	14,405.	1,880.	24,074
)	Interest				
1	Payments to affiliates	46,237.	46,237.		
2	Depreciation, depletion, and amortization	133,331.	98,798.	7,850.	26,683
3	Insurance	48,084.	35,630.	2,831.	9,623
1	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	DITENTO C CAME CUIDDI TEC	1,479,602.	1,479,602.		
b	TITATO DA TOTAGO	57,037.	,,		57,037
c		,			,
d					
	All other expenses	151,944.	118,668.	11,645.	21,631
5	Total functional expenses. Add lines 1 through 24e	3,354,780.	2,828,964.	136,855.	388,963
<u>^</u>	Joint costs. Complete this line only if the organization	, , , , , , , , , , , , , , , , , , , ,	, ,,,,,,,,,	,	, - v -
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Pai	rt X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing	513,554.	1	158,034.
	2	Savings and temporary cash investments	1,639,744.	2	1,887,407.
	3	Pledges and grants receivable, net	109,533.	3	125,574.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ä	9	Prepaid expenses and deferred charges	29,267.	9	15,487.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D  Less: accumulated depreciation  10a  2,891,613.  1,276,355.			
	b	Less: accumulated depreciation	1,745,789.	10c	1,615,258.
	11	Investments - publicly traded securities	1,006,773.	11	1,046,855.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	182,495.	15	155,602.
	16	Total assets. Add lines 1 through 15 (must equal line 33)	5,227,155.		5,004,217.
	17	Accounts payable and accrued expenses	64,219.	17	169,704.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
S	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
iab		controlled entity or family member of any of these persons		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	CA 210	25	169,704.
	26	Total liabilities. Add lines 17 through 25	64,219.	26	169,704.
ý		Organizations that follow FASB ASC 958, check here			
nce		and complete lines 27, 28, 32, and 33.	4,865,908.	07	4,553,337.
alaı	27	Net assets without donor restrictions	297,028.	27	281,176.
d B	28	Net assets with donor restrictions	231,020•	28	201,170.
Ë		Organizations that do not follow FASB ASC 958, check here			
or		and complete lines 29 through 33.		-00	
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds		29	
SS	30	Paid-in or capital surplus, or land, building, or equipment fund		30 31	
et A	31	Retained earnings, endowment, accumulated income, or other funds	5,162,936.	31	4,834,513.
Ž	32	Total liabilities and not assets/fund balances	5,227,155.	33	5,004,217.
	33	Total liabilities and net assets/fund balances	J, ZZ / , IJJ •	<b>ა</b> ა	5,004,217.

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

#### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Employer identification number

51-0176029

SPECIAL OLYMPICS IOWA, INC.

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

-		THE GROUND TO THE GROUND TO	onanty otalian i	Mi organizations must c	ompicie ii	iis part.) O	ce in ou double.					
ne (	organi	zation is not a private found	ation because it is: (F	For lines 1 through 12, c	heck only	one box.)						
1		A church, convention of ch	urches, or associatio	n of churches described	in <b>sectio</b>	n 170(b)(1	I)(A)(i).					
2		A school described in secti										
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,										
4												
		city, and state:	·				CKKKK	,				
5		An organization operated for	or the benefit of a col	lege or university owned	l or operate	ed by a go	vernmental unit describe	ed in				
		section 170(b)(1)(A)(iv). (C	Complete Part II.)									
6		A federal, state, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).					
7	X	An organization that norma	lly receives a substar	ntial part of its support for	rom a gove	ernmental	unit or from the general ¡	oublic described in				
		section 170(b)(1)(A)(vi). (C	omplete Part II.)									
8		A community trust describe	ed in <b>section 170(b)(</b>	(1)(A)(vi). (Complete Par	t II.)							
9		An agricultural research org	anization described	in section 170(b)(1)(A)(	ix) operate	ed in conju	ınction with a land-grant	college				
		or university or a non-land-g	rant college of agric	ulture (see instructions).	Enter the I	name, city	, and state of the college	or				
		university:										
0		An organization that norma	lly receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membership fees, and	d gross receipts from				
		activities related to its exem	npt functions, subjec	t to certain exceptions;	and (2) no	more than	33 1/3% of its support f	rom gross investment				
		income and unrelated busing	ness taxable income	(less section 511 tax) fro	m busines	ses acqui	red by the organization a	ıfter June 30, 1975.				
		See section 509(a)(2). (Cor	mplete Part III.)									
1		An organization organized a	and operated exclusi	vely to test for public sa	fety. See	section 50	09(a)(4).					
2		An organization organized a	•	•	-		•					
		more publicly supported or	-					Check the box on				
		lines 12a through 12d that	* *									
а		Type I. A supporting orga	· · · · · · · · · · · · · · · · · · ·	•	•	-						
		the supported organization			majority o	f the direc	tors or trustees of the su	pporting				
		organization. <b>You must o</b>	· · · · · · · · · · · · · · · ·									
b		Type II. A supporting org	· ·					-				
		control or management o			ame perso	ns that co	ntrol or manage the supp	ported				
		organization(s). You mus	-									
С		Type III functionally inte	-				• •	ed with,				
		its supported organization		·								
d		Type III non-functionally					· · · · · · · · · · · · · · · · · · ·	* *				
		that is not functionally int	-		•		•	/eness				
		requirement (see instructi	•	•								
е		Check this box if the orga					Type I, Type II, Type III					
	<b></b>	functionally integrated, or		nally integrated supporti	ng organiz	ation.						
		r the number of supported o ide the following informatior	•	d organization(s)								
9		Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	inization listed	(v) Amount of monetary	(vi) Amount of other				
	-	organization		(described on lines 1-10	in your governi	No No	support (see instructions)	support (see instructions)				
				above (see instructions))	103	140						
						<u> </u>						

## Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Calendar year (or fiscal year beginning in)  1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  3 The value of services or facilities furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3  5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from similar sources  9 Net income from unrelated business activities, whether or not the	
membership fees received. (Do not include any "unusual grants.")  2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  3 The value of services or facilities furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3  5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in)  7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business	tal
Include any "unusual grants.")   3177016.   1985648.   2815045.   2592463.   2810002.   13380.	
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  3 The value of services or facilities furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3 3177016. 1985648. 2815045. 2592463. 2810002. 13380. 3177016. 1985648. 2815045. 2592463. 2810002. 13380. 3177016. 1985648. 2815045. 2592463. 2810002. 13380. 3177016. 1985648. 2815045. 2592463. 2810002. 13380. 3177016. 1985648. 2815045. 2592463. 2810002. 13380. 3177016. 3	
ization's benefit and either paid to or expended on its behalf  3 The value of services or facilities furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3	<u> 174.</u>
or expended on its behalf  The value of services or facilities furnished by a governmental unit to the organization without charge  Total. Add lines 1 through 3  The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in)  Amounts from line 4  Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  Net income from unrelated business	
The value of services or facilities furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3  5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in)  7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business	
furnished by a governmental unit to the organization without charge  4 Total. Add lines 1 through 3	
the organization without charge  4 Total. Add lines 1 through 3	
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5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business	
by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in)  7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business	74.
governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) 81,  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4 3177016. 1985648. 2815045. 2592463. 2810002. 133803 2	
supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4.  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.  9 Net income from unrelated business	
on line 1 that exceeds 2% of the amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business    Net income from unrelated business   24,988   26,449   133,815   29,128   86,031   300,445   3	
amount shown on line 11, column (f)  6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4  8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business    Mathematical Support   13298   133298   1	
Section B. Total Support   Subtract line 5 from line 4.   Section B. Total Support	
6 Public support. Subtract line 5 from line 4.  Section B. Total Support  Calendar year (or fiscal year beginning in) 7 Amounts from line 4 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  9 Net income from unrelated business  13298  (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) 2023 (f) To 2020 (ii) 2020 (iii) 2020 (i	
Section B. Total Support           Calendar year (or fiscal year beginning in)         (a) 2019         (b) 2020         (c) 2021         (d) 2022         (e) 2023         (f) To           7 Amounts from line 4         3177016         1985648         2815045         2592463         2810002         13380           8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources         24,988         26,449         133,815         29,128         86,031         300,4           9 Net income from unrelated business         24,988         26,449         133,815         29,128         86,031         300,4	388.
Calendar year (or fiscal year beginning in)         (a) 2019         (b) 2020         (c) 2021         (d) 2022         (e) 2023         (f) To           7 Amounts from line 4         3177016.         1985648.         2815045.         2592463.         2810002.         133803           8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources         24,988.         26,449.         133,815.         29,128.         86,031.         300,4           9 Net income from unrelated business         24,988.         26,449.         133,815.         29,128.         86,031.         300,4	786.
7 Amounts from line 4 3177016. 1985648. 2815045. 2592463. 2810002. 133803 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources 24,988. 26,449. 133,815. 29,128. 86,031. 300,4	
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dividends, payments received on securities loans, rents, royalties, and income from similar sources  Net income from unrelated business  24,988. 26,449. 133,815. 29,128. 86,031. 300,4	<u> 174.</u>
securities loans, rents, royalties, and income from similar sources 24,988. 26,449. 133,815. 29,128. 86,031. 300,4	
and income from similar sources 24,988. 26,449. 133,815. 29,128. 86,031. 300,4	
9 Net income from unrelated business	
	111.
activities, whether or not the	
business is regularly carried on	
10 Other income. Do not include gain	
or loss from the sale of capital	
assets (Explain in Part VI.)	
11 Total support. Add lines 7 through 10 13680!	
12 Gross receipts from related activities, etc. (see instructions) 12 480,	360 <b>.</b>
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3)	
organization, check this box and stop here	
Section C. Computation of Public Support Percentage	
14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 97.22	
15 Public support percentage from 2022 Schedule A, Part II, line 14	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and	
stop here. The organization qualifies as a publicly supported organization	. X
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box	
and stop here. The organization qualifies as a publicly supported organization	. Ш
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,	
and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization	
meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	🔲
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or	
more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the	
organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	🔲
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<u> 🔲 </u>

#### Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	elow, please comp	Diete Fait II.)				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(1)	(12)	(2) = = 1	(-7	(5) = 5 = 5	χ,
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
ŀ	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
(	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	(-, : -	(-,	(-)	(-,	(-,	(-,
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income (less section 511 taxes) from businesses						
	acquired after June 30, 1975					+	
	Add lines 10a and 10b  Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)		<u> </u>		1	1	<u> </u>
14	First 5 years. If the Form 990 is for the	· ·		•	•	. , . ,	· —
<u> </u>	check this box and stop here	a Cummant Da					
	ction C. Computation of Publi					T .= T	
	Public support percentage for 2023 (I	, ,,,	•	column (f))		15	<u>%</u>
	Public support percentage from 2022 ction D. Computation of Inves					16	%
	•			ing 10 galuma (f)		17	0/
	Investment income percentage for 20					17	%
	Investment income percentage from						7 is not
198	a 33 1/3% support tests - 2023. If the					- 4.5	
k	more than 33 1/3%, check this box as 33 1/3% support tests - 2022. If the	organization did r	not check a box or	n line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che	ck this box and st	<b>top here.</b> The orga	anization qualifies	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	hox on line 14 19	a or 19h check th	nis hox and see in	structions	1 7

## Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?

  If "Yes." complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

1		Yes	No
2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3a  3b  3c  4a  4b  4c  5a  5b  5c  6  7  8  9a  9b  9c  10a  10b	1		
3a  3b  3c  4a  4b  4c  5a  5b  5c  6  7  8  9a  9b  9c  10a  10b			
3a  3b  3c  4a  4b  4c  5a  5b  5c  6  7  8  9a  9b  9c  10a  10b			
3b 3c 4a 4b 4b 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	2		
3b 3c 4a 4b 4b 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
3c	3a		
3c			
3c			
4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	3b		
4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
4b  4c  5a  5b  5c  6  7  8  9a  9b  9c  10a  10b	3с		
4b  4c  5a  5b  5c  6  7  8  9a  9b  9c  10a  10b			
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b	4a		
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b			
5a 5b 5c 6 7 8 9a 9b 9c 10a	4b		
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5a 5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a	4c		
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5b 5c 6 7 8 9a 9b 9c 10a			
5c 6 7 8 9a 9b 9c 10a 10b	5a		
5c 6 7 8 9a 9b 9c 10a 10b	Eh		
6 7 8 9a 9b 9c 10a 10b			
7 8 9a 9b 9c 10a	50		
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a			
7 8 9a 9b 9c 10a	6		
9a 9b 9c 10a			
9a 9b 9c 10a			
9a 9b 9c 10a	7		
9a 9b 9c 10a			
9b 9c 10a	8		
9b 9c 10a			
9b 9c 10a			
9c 10a 10b	9a		
9c 10a 10b			
10a	9b		
10a			
10b	9с		
10b			
10b			
	10a		
			<u> </u>

Par	t IV	Supporting Organizations (continued)			
				Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?			
а	A per	rson who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	pelow, the governing body of a supported organization?	11a		
b	A fam	nily member of a person described on line 11a above?	11b		
С	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sect	ion I	B. Type I Supporting Organizations			
				Yes	No
1	Did th	he governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		tors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		tively operated, supervised, or controlled the organization's activities. If the organization had more than one supported nization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
		he organization operate for the benefit of any supported organization other than the supported			
		nization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		rvised, or controlled the supporting organization.	2		
Sect	ion (	C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
		istees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		anagement of the supporting organization was vested in the same persons that controlled or managed			
		upported organization(s).	1		
Sect	ion l	D. All Type III Supporting Organizations			
				Yes	No
1	Did th	he organization provide to each of its supported organizations, by the last day of the fifth month of the			
		nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
		(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		nization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	-	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		nization(s) or (ii) serving on the governing body of a supported organization? If "No." explain in Part VI how			
		rganization maintained a close and continuous working relationship with the supported organization(s).	2		
		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	-	icant voice in the organization's investment policies and in directing the use of the organization's			
	-	ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
		·	3		
Sect	ion I	orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations			
1	Chec	k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)	ı		
а		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below.			
С		The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see installation)	struction	<u>s).</u>	
2	Activi	ities Test. Answer lines 2a and 2b below.		Yes	No
а	Did s	ubstantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the su	upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those	e supported organizations and explain how these activities directly furthered their exempt purposes,			
	how t	the organization was responsive to those supported organizations, and how the organization determined			
	that ti	hese activities constituted substantially all of its activities.	2a		
b	Did th	he activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one o	or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part \	VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these	activities but for the organization's involvement.	2b		
3	Parer	nt of Supported Organizations. Answer lines 3a and 3b below.			
		he organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		ees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did th	he organization exercise a substantial degree of direction over the policies, programs, and activities of each			

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5

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

<u>4</u> 5

6

Enter greater of line 2 or line 3.

instructions).

Income tax imposed in prior year

emergency temporary reduction (see instructions)

Distributable Amount. Subtract line 5 from line 4, unless subject to

Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations (continu	ed)	
Secti	on D - Distributions		•	Ź	Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
_6_	Other distributions (describe in Part VI). See instructions.			6	
7	<b>Total annual distributions.</b> Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	Г		10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	s	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
<u> </u>	From 2020				
<u>d</u>	From 2021				
<u>e</u>	From 2022				
f_	Total of lines 3a through 3e				
<u>g</u>	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2023 distributable amount				
<u>    i                                </u>	Carryover from 2018 not applied (see instructions)				
j_	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
_8_	Breakdown of line 7:				
	Excess from 2019				
	Excess from 2020				
<u>C</u>	Excess from 2021				

Schedule A (Form 990) 2023

e Excess from 2023

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Inspection

Name of the organization

SPECIAL OLYMPICS IOWA, INC.

**Employer identification number** 51-0176029

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin.		Siı	nilar Funds o	r Ac	cour	nts. Complete if the
	Giganization anomorou Teo Giri enii eee, i arriv, iir	(a) Donor advi	ised	funds	(	<b>b)</b> Fun	ds and other accounts
1	Total number at end of year	. ,					
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and donor advisors in v		helo	l in donor advise	d fund	ls	
	are the organization's property, subject to the organization's	-					Yes No
6	Did the organization inform all grantees, donors, and donor a						
	for charitable purposes and not for the benefit of the donor or						
	impermissible private benefit?						
Par	t II Conservation Easements. Complete if the org	ganization answered "\	Yes'	on Form 990, Pa	art IV,	line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that apply	y).				
	Preservation of land for public use (for example, recreated	tion or education)		Preservation of a	a histo	rically	important land area
	Protection of natural habitat	L		Preservation of a	a certi	fied his	storic structure
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contr	ribut	ion in the form of	f a cor	nserva	
	day of the tax year.						Held at the End of the Tax Year
а	Total number of conservation easements					2a	
b	Total acreage restricted by conservation easements					2b	
С	Number of conservation easements on a certified historic stru	ucture included on line	2a			2c	
d	Number of conservation easements included on line 2c acqui						
	on a historic structure listed in the National Register					2d	
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	minated by the o	organi	zation	during the tax
	year						
4	Number of states where property subject to conservation eas						
5	Does the organization have a written policy regarding the per						
	violations, and enforcement of the conservation easements it						Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations,	anc	enforcing conse	rvatio	n ease	ements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and	enfo	rcing conservation	on eas	sement	ts during the year
_					4) (D) (')		
8	Does each conservation easement reported on line 2d above						□ vaa □ Na
•	and section 170(h)(4)(B)(ii)?						Yes No
9	In Part XIII, describe how the organization reports conservation balance sheet, and include, if applicable, the text of the footn						
	organization's accounting for conservation easements.	lote to the organization	151	nanciai statemei	ונס נוופ	ii uesc	Tibes trie
Par	t III Organizations Maintaining Collections of	Art, Historical Ti	rea	sures, or Oth	er S	imila	r Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.					
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its re	ever	ue statement an	d bala	ınce st	neet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education	on, o	or research in furt	heran	ce of p	oublic
	service, provide in Part XIII the text of the footnote to its finan	ncial statements that d	lesc	ribes these items			
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its rever	nue :	statement and ba	alance	sheet	works of
	art, historical treasures, or other similar assets held for public	exhibition, education,	, or ı	esearch in furthe	rance	of pul	olic service,
	provide the following amounts relating to these items.						
	(i) Revenue included on Form 990, Part VIII, line 1						\$
							\$
2	If the organization received or held works of art, historical trea						
	the following amounts required to be reported under FASB A						
а	Revenue included on Form 990, Part VIII, line 1						\$
b	Assets included in Form 990, Part X						\$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

	t III   Organizations Maintaining Co	ollections of Art		asures. or O	ther S		Assets			age <b>∠</b>
3	Using the organization's acquisition, accession							COITUI	iueu)	
Ū	collection items (check all that apply).	in, and other records	s, oncorruing of the	onowing that ma	ito digi	iiiodiii c	100 01 110			
а	Public exhibition	d	L oan or exc	hange program						
b										
C										
4	Provide a description of the organization's co	llections and explain	how they further th	ne organization's	exemn	nt nurnos	se in Part	XIII		
5	During the year, did the organization solicit or									
_	to be sold to raise funds rather than to be ma		*	*				Yes		No
Par	t IV Escrow and Custodial Arrang									
	reported an amount on Form 990, Par						,	,		
1a	Is the organization an agent, trustee, custodia	an, or other intermed	iarv for contribution	s or other assets	not in	cluded				
	on Form 990, Part X?							Yes		No
b	If "Yes," explain the arrangement in Part XIII a									
	· · ·	•	-					Amoun	t	
С	Beginning balance					1c				
d	Additions during the year					1d				
е	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Fo	orm 990, Part X, line	21, for escrow or cu	ustodial account	liability	?	$\square$	Yes		No
	If "Yes," explain the arrangement in Part XIII.									
Par	t V Endowment Funds Complete if		wered "Yes" on For							
		(a) Current year	(b) Prior year	(c) Two years ba	<del>-+</del> `	, ,	ears back	<b>(e)</b> Fou		
1a	Beginning of year balance	182,495.	218,826.	•	-	1	92,412.		167,	
b	Contributions		3,105.	· · · · · · · · ·			1,512.			040.
С	Net investment earnings, gains, and losses	19,398.	-27,112.	26,3	45.		19,776.		35,	616.
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs	44,319.	9,642.	· · · · · · · · · · · · · · · · · · ·	-		8,121.			846.
f	Administrative expenses	1,972.	2,682.	· · · · · · · · · · · · · · · · · · ·			3,239.			754.
g	End of year balance	155,602.	182,495.	· · · · · · · · · · · · · · · · · · ·	26.	2	02,340.		192,	412.
2	Provide the estimated percentage of the curre	ent year end balance	(line 1g, column (a	)) held as:						
а	Board designated or quasi-endowment		_%							
b	Permanent endowment 88.2600	%								
С	Term endowment11.7400 g	-								
	The percentages on lines 2a, 2b, and 2c shou	•								
3a	Are there endowment funds not in the posses	ssion of the organiza	tion that are held ar	nd administered t	or the			1	V	Nia
	organization by:							- m	Yes X	No
	*** =							3a(i)	^	v
								3a(ii)		X
_	If "Yes" on line 3a(ii), are the related organizat							3b		
4 Dar	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipme		vment funds.							
I ai	Complete if the organization answered		Part IV line 11a S	see Form 990 Pa	rt Y lin	na 10				
	· · · · · · · · · · · · · · · · · · ·		Ī					(a) Da a	ا دا ما	
	Description of property	(a) Cost or ot basis (investm	, , , , , , , , , , , , , , , , , , , ,	(other)		umulate	ea	( <b>d</b> ) Boo	k valu	3
	Land			0,012.	чорг	- Jacon		23	0,0	1 2
_	Land	I		1,314.	7 (	01,74	19	$\frac{23}{1,11}$		
b	Buildings			9,199.		16,41			$\frac{3}{2}, \frac{3}{7}$	
				1,088.		58,19			$\frac{2}{2}$ , 85	
	Equipment Other		- 00	-,000		, <u>.</u> .			_, .	<i>,</i> <u>, , , , , , , , , , , , , , , , , , </u>
	. Add lines 1a through 1e. (Column (d) must ed		V line 10e eelumn	/D))				1,61	5 2	58.

Schedule D (Form 990) 2023

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

Schedule D (Form 990) 2023

	MPICS IOWA, I	INC. 5	1-0176029 <sub>Page</sub> <b>3</b>
Part VII Investments - Other Securities	on Form 000 Port IV line	a 11h Saa Farm 000 Part V lina 12	
Complete if the organization answered "Yes" of (a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or er	ad of year market value
	(b) book value	(c) Wethod of Valuation. Cost of el	iu-oi-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other		+	
(A)		+	
(B) (C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	e 11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))  Part IX Other Assets			
Complete if the organization answered "Yes" of	on Form 990 Part IV line	a 11d See Form 990 Part Y line 15	
	Description	5 11d. dec 1 dilli 330, 1 art X, ilile 13.	(b) Book value
(1)			(a) Doon raids
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.	(B))		
Part X Other Liabilities			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line 2	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
<u>(6)</u>			
(7)			+
(8)			+
(9)	(D))		+
<ul> <li>Total. (Column (b) must equal Form 990, Part X, line 25, col.</li> <li>Liability for uncertain tax positions. In Part XIII, provide to</li> </ul>			that reports the
== =====, ioi dilocitani tax positiono. In i dit xiii, provido		Jigariizariori o iiriariolar otatorriorito	10porto 1110

332053 09-28-23

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

-	1	^	1	_	_	$\sim$	$\sim$	_ 4
)	$\perp$ –	U	1 1	1	n	u	29	Page 4

Pai	Reconciliation of Revenue per Audited Financial Statem		Revenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12 Total revenue, gains, and other support per audited financial statements			1	4,080,579.
1 2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			'	4,000,373.
	Net unrealized gains (losses) on investments	2a	93,658.		
b	Donated services and use of facilities		937,606.	1	
c	Recoveries of prior year grants		,		
d	Other (Describe in Part XIII.)		103,324.		
e	Add lines <b>2a</b> through <b>2d</b>			2e	1,134,588.
3	Subtract line 2e from line 1			3	1,134,588. 2,945,991.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	6,334.		
b	Other (Describe in Part XIII.)				
С	Add lines 4a and 4b			4c	6,334. 2,952,325.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) t XII   Reconciliation of Expenses per Audited Financial Staten		<u></u>	5	2,952,325.
Pa			Expenses per F	Returi	n
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12				4 271 051
1	Total expenses and losses per audited financial statements			1	4,371,951.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1.1	027 606		
a	Donated services and use of facilities		937,606.	-	
b	Prior year adjustments			-	
С	Other losses		05 000	-	
d	Other (Describe in Part XIII.)		85,899.		1 000 505
_	Add lines 2a through 2d			2e	1,023,505. 3,348,446.
3	Subtract line 2e from line 1			3	3,340,440.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 4. 1	6 331		
	Investment expenses not included on Form 990, Part VIII, line 7b		6,334.	-	
	Other (Describe in Part XIII.)	·			6 221
	Add lines 4a and 4b			4c 5	6,334.
5 Pai	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  t XIII Supplemental Information			5	3,334,700.
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Pa 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ad	•	·	; Part )	K, line 2; Part XI,
PAI	T V, LINE 4:				
SPI	CIAL OLYMPICS IOWA, INC. HAS ADOPTED A DI	STRIBU	TION AND SP	END:	ING POLICY
то	ENSURE ADHERENCE TO DONOR RESTRICTIONS AN	ID TO A	LLOW USE OF	<b>A</b> 1	PORTION OF
THE	ENDOWMENT TO SUPPORT THE OPERATIONS OF S	PECIAL	OLYMPICS I	OWA	, INC.
PAI	T XI, LINE 2D - OTHER ADJUSTMENTS:				
DIE	ECT BENEFIT TO DONORS				85,899.
CHZ	NGE IN BENEFICIAL INTEREST				17,425.
TOT	AL TO SCHEDULE D, PART XI, LINE 2D				103,324.
PAI	T XII, LINE 2D - OTHER ADJUSTMENTS:				
	ECH PENEETH HO DONODC				05 000
	ECT BENEFIT TO DONORS			Sobo	85,899.
33205	09-28-23			ocne(	dule D (Form 990) 2023

Schedule D (Form 990) 2023	SPECIAL	OLYMPICS	IOWA,	INC.	51-0176029	Page 5
Schedule D (Form 990) 2023 Part XIII Supplemental Infor	mation (contin	ued)				
	100					

#### **SCHEDULE G** (Form 990)

Department of the Treasury

#### Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization Employer identification number 51-0176029 SPECIAL OLYMPICS IOWA, INC Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants Phone solicitations Special fundraising events С g d In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2023

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

	of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.									
			(a) Event #1 AMES POLAR	(b) Event #2 TAILGATE FOR	(c) Other events	(d) Total events (add col. (a) through				
			PLUNGE	TEAMMATES	18					
4			(event type)	(event type)	(total number)	col. <b>(c)</b> )				
Revenue	1	Gross receipts	261,821.	52,351.	285,408.	599,580.				
ш	2	Less: Contributions	261,821.	52,351.	285,408.	599,580.				
	3	Gross income (line 1 minus line 2)								
	4	Cash prizes								
"	5	Noncash prizes								
sesued	6	Rent/facility costs		2,000.	8,645.	10,645.				
Direct Expenses	7	Food and beverages	4,943.	9,676.	11,344.	25,963.				
	8	Entertainment								
		Other direct expenses		750.	20,918.	49,291.				
		Direct expense summary. Add lines 4 through				85,899.				
	11	Net income summary. Subtract line 10 from li				-85,899.				
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or r	eported more than					
_		\$15,000 on Form 990-EZ, line 6a.	ı							
Revenue			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))				
Re	1	Gross revenue								
ses	2	Cash prizes								
Exper	3	Noncash prizes								
Direct Expenses	4	Rent/facility costs								
	5	Other direct expenses								
		,	Yes %	Yes %	Yes %					
	6	Volunteer labor	No No	No No	No No					
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)							
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)							
_	Гп	tow the etate(e) in which the executivation condu	roto gamina activitica.							
		ter the state(s) in which the organization condu the organization licensed to conduct gaming ac	_			Yes No				
		No," explain:				163 NO				
	_									
		ere any of the organization's gaming licenses re			rear?	Yes No				
b	If "	Yes," explain:								
	_									
	_									

Schedule G (Form 990) 2023

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Sch	edule G (Form 990) 2023 SPECIAL OLYMPICS IOWA, INC. 51-	01760	029	Page 3
11	Does the organization conduct gaming activities with nonmembers?		Yes	☐ No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
	to administer charitable gaming?	· ·	Yes	No
13	Indicate the percentage of gaming activity conducted in:			
	The organization's facility	13a		%
	o An outside facility	13b		%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
•	Enter the hame and address of the person who propares the organization's gaining special events books and records.			
	Name			
	- Name			
	Address			
	Audress			
45-			Yes	No
158	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	🖳	162	NO
b	o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$			
C	If "Yes," enter name and address of the third party:			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of services provided			
	· · · · · · · · · · · · · · · · · · ·			
	☐ Director/officer ☐ Employee ☐ Independent contractor			
17	Mandatory distributions:			
	•			
a	solution is the organization required under state law to make charitable distributions from the gaming proceeds to		V	□ Na
	retain the state gaming license?	Ш	Yes	∟ No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
Da	organization's own exempt activities during the tax year \$			
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part IV	art III, line	es 9, 9	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			

Schedule G	G (Form 990)	SPECI	$\mathtt{AL}$	OLYMPICS	IOWA,	INC.		51-0176029	Page 4
Part IV	G (Form 990)  Supplemental Inform	mation 6	continu	red)					
	<u> </u>								
				<u></u>			<del></del>		<u></u>

#### SCHEDULE J (Form 990)

Department of the Treasury

Internal Revenue Service

**Compensation Information** 

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Part I Questions Regarding Compensation

SPECIAL OLYMPICS IOWA, INC.

Employer identification number 51-0176029

			Yes	No
<b>1</b> a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee X Written employment contract			
	Independent compensation consultant  X Compensation survey or study			
	Form 990 of other organizations  X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?			
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		Х
	Any related organization?	5b		Х
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		X
b	Any related organization?	6b		Х
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		Х
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

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

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

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

<b>(A)</b> Name and Title		(B) Breakdown of W	I-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOHN KLIEGL	(i)	139,734.	0.	0.	5,897.	20,742.	166,373.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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

### SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

SPECIAL OLYMPICS IOWA, INC.

Employer identification number 51-0176029

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

YOUNG ATHLETES PLAY DAYS ARE AN INTRODUCTION TO SPECIAL OLYMPICS.

CHILDREN PARTICIPATE IN ELEVEN DIFFERENT ACTIVITIES, REPRESENTING

ELEVEN DIFFERENT SPORTS OFFERED BY SPECIAL OLYMPICS. THE PROGRAM HELPS

INCREASE THE YOUNG CHILDREN'S STRENGTH AND COORDINATION FOR SPORTS

WHILE INTRODUCING THEM TO GROUP PLAY, COOPERATION, AND AWARENESS OF

RULES.

MOTOR ACTIVITY TRAINING INTRODUCE TEAM SPORTS ADAPTED FOR THE SEVERE

AND PROFOUND AS WELL AS THOSE WHO ARE UNABLE TO PARTICIPATE IN THE

TRADITIONAL SPECIAL OLYMPICS PROGRAMS. ACTIVITIES, SUCH AS BOCCE, RAMP

BOWLING, BALLOON VOLLEYBALL, TEAM BASKETBALL, BASKETBALL SHOOT,

BATTING, BALL DARTS, GOLF, SHOT PUT, RACE WALK, AND WALL PASS ARE

MODIFIED TO ALLOW YOUTH AND ADULTS TO PARTICIPATE IN A TEAM OR AS AN

INDIVIDUAL. VOLUNTEERS AND SWITCH ACTIVATED EQUIPMENT ARE ON SITE TO

ASSIST THE ATHLETES AS THEY PARTICIPATE IN EACH EVENT.

ATHLETE LEADERSHIP PROVIDES AN EDUCATION PROGRAM TO TRAIN INDIVIDUALS
WITH INTELLECTUAL DISABILITIES IN LITERACY, LEADERSHIP, AND SPEAKING
SKILLS.

EXPENSES \$ 90,562. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS FIRST REVIEWED IN DETAIL BY THE CEO AND DIRECTOR OF FINANCE
AND THEN SUBMITTED TO THE FINANCE COMMITTEE FOR REVIEW. ONCE REVIEWED BY

THE FINANCE COMMITTEE, THE FORM 990 IS PROVIDED TO THE FULL BOARD FOR THEIR

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Schedule O (Form 990) 2023 Page 2

Name of the organization SPECIAL OLYMPICS IOWA, INC. Employer identification number 51-0176029

APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICTS OF INTEREST STATEMENTS ARE COMPLETED ON AN ANNUAL BASIS BY THE

BOARD MEMBERS AND REVIEWED FOR ANY CONFLICTS. IF THERE IS A CONFLICT, THE

BOARD MEMBER WILL NOT HAVE ANY AUTHORITY ON THE TRANSACTION OR IF IT IS

MORE SUBSTANTIAL THE BOARD MEMBER MAY BE REMOVED FROM THE BOARD OF

DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S SALARY IS SET AND APPROVED ANNUALLY BY THE BOARD OF DIRECTORS,

WHO ARE ALL INDEPENDENT. NATIONAL EXECUTIVE SALARY INFORMATION PROVIDED BY

SPECIAL OLYMPICS, INC. IS USED AS A GUIDELINE IN ESTABLISHING SALARY AND

BENEFIT AMOUNTS. PUBLIC DATA AND COMPARISONS OF LIKE-KIND JOBS ARE ALSO

USED TO DETERMINATION COMPENSATION.

THE BOARD OF DIRECTORS, WHO ARE ALL INDEPENDENT, APPROVED A SALARY POOL FOR

EMPLOYEES OF THE ORGANIZATION. THE CEO HAS THE AUTHORITY TO SET EACH

EMPLOYEE'S SALARY AS LONG AS HE DOESN'T EXCEED THE APPROVED POOL AMOUNT.

THE BOARD AND CEO USE SALARY COMPARISONS PROVIDED BY SPECIAL OLYMPICS, INC.

AND OTHER FACTORS, SUCH AS PERFORMANCE, TO DETERMINE THE SALARIES.

FORM 990, PART VI, SECTION C, LINE 18:

ALL GOVERNING DOCUMENTS, POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE

TO THE PUBLIC UPON REQUEST. THESE DOCUMENTS ARE AVAILABLE FOR THE SAME

PERIOD OF TIME AS DESCRIBED IN INTERNAL REVENUE CODE SECTION 6104(D) FOR

OTHER PUBLIC DISCLOSURE DOCUMENTS.

Scriedule O (Form 990) 2023	Page 2
Name of the organization SPECIAL OLYMPICS IOWA, INC.	Employer identification number 51-0176029
FORM 990, PART VI, SECTION C, LINE 19:	
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINA	ANCIAL STATEMENTS
ARE AVAILABLE TO THE PUBLIC UPON REQUEST	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF BENEFICIAL INTEREST	17,425.

#### Form **8868**

(Rev. January 2024)

# Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or **Print** SPECIAL OLYMPICS IOWA, INC. 51-0176029 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 551 S.E. DOVETAIL RD, PO BOX 620 instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 50111 GRIMES, IA Enter the Return Code for the return that this application is for (file a separate application for each return) 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ 01 Form 4720 (other than individual) 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) 12 05 Form 8870 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of JOHN KLIEGL 551 SE DOVETAIL ROAD PO BOX 620 - GRIMES, IA 50111 Telephone No. 515-986-5520 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN)
 If this is for the whole group, check this . If it is for part of the group, check this box ..... and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until NOVEMBER 15 , 20 24 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 20 23 or tax year beginning \_\_\_\_\_\_, 20 \_\_\_\_, and ending \_\_\_ If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2024)