EXTENDED TO MAY 15, 2025

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

OMB No. 1545-0047

Department of the Treasury

2024 A For the 2023 calendar year, or tax year beginning JUL 2023 and ending JUN Check if applicable C Name of organization D Employer identification number Address change IOWA NATURAL HERITAGE FOUNDATION Name change 42-1127544 Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 505 5TH AVENUE 515-288-1846 444 37,627,100. City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended 50309 DES MOINES, IA H(a) Is this a group return return
Application
pending F Name and address of principal officer: JOE MCGOVERN Yes X No for subordinates? SAME AS C ABOVE **H(b)** Are all subordinates included? Yes Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions WWW.INHF.ORG J Website: H(c) Group exemption number **K** Form of organization: X Corporation Trust Other L Year of formation: 1979 M State of legal domicile: IA Association Part I Summary Briefly describe the organization's mission or most significant activities: THE FOUNDATION PROTECTS AND **Activities & Governance** RESTORES IOWA'S LAND, WATER AND WILDLIFE FOR FUTURE GENERATIONS. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 32 3 Number of voting members of the governing body (Part VI, line 1a) 31 Number of independent voting members of the governing body (Part VI, line 1b) 4 58 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 18,606,182. 12,067,057. Contributions and grants (Part VIII, line 1h) 8 18,979,327. 15,055,771. Program service revenue (Part VIII, line 2g) 1,090,137. 2.724.015. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 0. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 38,675,646. 29,846,843 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 2,782,885. 3,009,944. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 20,673,657. 17,185,426. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 23,456,542. 20,195,370. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 15,219,104. 9,651,473. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 130,309,618. 160,425,429 Total assets (Part X, line 16) 54,474,790. 37,117,297. 21 Total liabilities (Part X, line 26) 三年 93,192,321. 105,950,639 Net assets or fund balances. Subtract line 21 from line 20 ... Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Signature of officer Date Sign JOE MCGOVERN PRESIDENT Here Type or print name and title Date PTIN Check Print/Type preparer's name Preparer's signature BRIAN ARONSON, CPA 11/06/24 P01425251 BRIAN ARONSON, CPA self-employed Paid CREATIVE PLANNING TAX, LLC Firm's EIN 47-1019942 Preparer Firm's name Firm's address 12100 MEREDITH DR, SUITE 200 Use Only Phone no. 515-727-5700 URBANDALE, IA 50323 Yes

No

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ e Total program service expenses 18,836,508.

) (Revenue \$

Form **990** (2023)

07541106 136621 C9127.000

Form 990 (2023) IOWA NATURAL HERITAGE FOUNDATION 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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
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		Х
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	<u> </u>		
Ŭ	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	ا ا		
U		_	Х	
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	21	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_	v	
_	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? If "Yes," complete			
	Schedule D, Part III	8		<u> </u>
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
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	Х	
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	Х	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	Х	
ч	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	 		
u		11d	Х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX		X	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	21	
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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			\ ₃₇
	Schedule D, Parts XI and XII	12a		<u> </u>
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	X	 _
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		X
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,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			<u> </u>
	,	19		X
20a	complete Schedule G, Part III	20a		X
	•	20a 20b		 ^ `
b O4	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	ZUD		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	ا ۾ ا		_V
	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) IOWA NATURAL HERIT Part IV Checklist of Required Schedules (continued)

22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, coloring in Schedule Part I and III 23 Did the organization answer "Yes" to Part IX , Section A, Iira 3, 4, or 5, about compensation of the organization surrent and former offices, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule Part I III 24 Did the organization have a tax exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule Part III 25 Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception? 24b 24c 26 Did the organization may be an acrow account of the than a refunding section at any time during the year to defease any lax exempt bonds? 24d				Yes	No
24 Define organization answer "Yes" to Part VII, Section A, Jine S. 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? "Yes," complete Schedule I, Part II Lead of the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after Decomber \$1,2002? If "Yes," answer lines 24th chapts 24th chapts 24th chapts 24th chapts 24th building the year to defease any tax-exempt bonds? 24d	22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
and former officers, directions, busileses, key employees, and highest compensated employees? If "Yes," complete Schedule I. Part IV. 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$10,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 240 through 24d and complete Schedule II. If "Yes," to minetal any proceeds of tax exempt bonds beyond a temporary period exception? 24b Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception? 24c Did the organization minetal any exceptions of tax exempt bonds beyond a temporary period exception? 24d Did the organization and any an except account other than a rehunding sector at 1 time and the section \$200 (10) (10) (10) (10) (10) (10) (10) (1		Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		<u> X</u>
Schedule / Late day of the year, that was issued after December 31, 2002? // "Yes," answer lines 24b through 24d and complete Schedule K. If "No." go to line 25e. 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? // "Yes," answer lines 24b through 24d and complete Schedule K. If "No." go to line 25e. 5 Did the organization mives any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Club the organization maintain an escrive account other than a refunding escrive at any time during the year to defease any tax-exempt bonds? 25c Section 50(163), 501(64), and 501(6/29) organizations. Did the organization engage in an excess benefit transaction with a disqualited person during the year? If "Yes," complete Schedule I, Part I 25a Section 50(163), 501(64), and 501(6/29) organizations. Did the organization engage in an excess benefit transaction has not been reported on any of the organization spon or forms 990 or 990-E72 if "Yes," complete Schedule I, Part I 25b Did the organization aware that it engaged in an excess benefit transaction has not been reported on any of the organization spon forms 990 or 990-E72 if "Yes," complete Schedule I, Part II 25c Did the organization provide any amount on Part X, line 5 or 22, for receivables from or payables to any current or forms officier, effecter, trustee, key employee. Centor or forms officier, effecter, trustee, key employee. Centor or forms officier, effecter, trustee, key employee. 25c Told the organization provide a grant or other assistance to any current or forms officier, discort, trustee, key employee. 27c Told the organization provide and provide schedule and any of threes persons? If "Yes," complete Schedule I, Part IV 28d Was the organization in particle and the provide schedule and the provide schedule II part IV. In the II part IV is a family interested to a particle provide schedule II part IV. In	23				
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," arrower lines 24th through 24d and complete Schedule K. If "No," go to line 25a		, ,		37	
stated day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No." go to line 25a b Did the organization meet any proceeds of tax exempt bonds beyond a temporary period exception? c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to delease any tax exempt bonds? d Did the organization act as an "on behalf of "issuer for bonds outstanding at any time during the year? d Did the organization act as an "on behalf of "issuer for bonds outstanding at any time during the year? 24d 25a Section 50(KS), 501(k9), and 501(k)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 b Is the organization aware that tengaged in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I b Is the organization aware that tengaged 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," complete Schedule L, Part II 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, or substantial con			23	X	
Schedule K. If "No." po to line 25a	24a				
b Dd the organization invest any proceeds of tax exempt bonds beyond a temporary period exception? c Did the organization maintain an escrow account other than a refunding scrow at any time during the year to defease any tax exempt bonds? d Did the organization are as an 'on behalf of' issue for bonds outstanding at any time during the year? d Did the organization are as an 'on behalf of' issue for bonds outstanding at any time during the year? 246 258 Section 501(c)(8), 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 I, Part I 259 250 250 251 252 253 253 254 255 255 256 257 267 270 286 287 287 286 287 287 286 287 287			040		v
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 28a Section 501(x)3, 501(x)43, and 501(x)20 organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "yes," complete Schedule I, Part I 55a 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 with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization is prior former officer, director, fusetee, 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 25b X 25 Did the organization provide a grant or other assistance to any current or former officer, director, fusetee, key employee, creator or founder, agrant selection committee member, or to a 35% controlled entity fortulating an employee thereof, or agrant immember of any of these persons? If "Yes," complete Schedule L, Part III 27 X X X X X X X X X	h				
any tax-exempt bonds? d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c/3), 501(c/4), and 501(c/29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? "Yes," complete Schedule I, Part I 25a			240		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 255 Section 501(2)(3), 501(4)(4), and 501(4)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? "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 950 or 990 E27; #"Yes," complete Schedule L, Part I 25b X 25b Did 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 950 or 990 E27; #"Yes," complete Schedule L, Part I 25b X 25c Did the organization provide a grant or other assistance to any current or forms officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity fortuling an employee thereof) of anni member of any of these persons? If "Yes," complete Schedule L, Part II 25c X 25c X 25c	ŭ		24c		
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 I., Part I "Ses," complete Schedule I., Part II "Ses," complete Schedule II In Part II	d				
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-E27 !* "Yes," complete Schedule I, Part I 250 b If 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? !* "Yes," complete Schedule I, Part II 26					
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-E27 !* "Yes," complete Schedule I, Part I 250 b If 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? !* "Yes," complete Schedule I, Part II 26		transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
Schedule L, Part I 25b X 10	b				
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		that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 27 X 28 Was the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III 27 X 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): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV 28b X 28 A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b X 28 A family member of any individual and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV 28c X 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 X 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 X 31 Did the organization includate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 X 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I 31 X 33 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, Ill, or IV, and Part V, line 1 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part V, In Part V Impair Impairs to the organization on the organization on the organization on and that is treated as a partnership for federal income tax purposes? If "		Schedule L, Part I	25b		X
controlled entity or family member of any of these persons? "Yes," complete Schedule L, Part	26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 55% controlled entity (including an employee) thereof or a family member of any of these persons? if "yes," complete Schedule L, Part III. 27 X 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): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV. b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV. c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV. 28b X 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M. 29 Did the organization or evice contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule N, Part I. 30 Did the organization idjudate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I. 30 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.77012 and 301.7701-37 If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 31 Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 32 Section 501(c)(3) organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V II. 33 Did the organization complete Schedule O and provide explanations on Sc		or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? // "Yes," complete Schedule L, Part II, instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? // if "Yes," complete Schedule L, Part IV. b A family member of any individual described in line 28a? // "Yes," complete Schedule L, Part IV. 28b X c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? // "Yes," complete Schedule L, Part IV. 29c Did the organization receive more than \$25,000 in noncash contributions? // "Yes," complete Schedule M. 29d Did the organization receive more than \$25,000 in noncash contributions? // "Yes," complete Schedule M. 30d Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? // "Yes," complete Schedule N, Part I. 31 Did the organization injudiate, terminate, or dissolve and cease operations? // "Yes," complete Schedule N, Part I. 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? // "Yes," complete Schedule N, Part I. 32 Did the organization osell, exchange, dispose of, or transfer more than 25% of its net assets? // "Yes," complete Schedule N, Part II. 32 Did the organization in elated to any tax-exempt or taxable entity? // "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 33 Did the organization have a controlled entity within the meaning of section 512(b)(13)? // "Yes," complete Schedule R, Part V, line 2 35 Exection 501(x)3 organizations. 36 Section 501(x)3 organizations. 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization? // "Yes," complete Schedule R, Part V, line 2 36			26		X
entity (including an employee thereof) or family member of any of these persons? #"Yes," complete Schedule L, Part IV. Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV. instructions for applicable fling thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? ## 288	27				
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): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV. b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV. 28a X 29 b X 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M. 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M. 30 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M. 30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part II. 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II. 31 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part II. 32 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1 33 Did the organization have a controlled entity within the meaning of section 512(b)(13)? 34 If "Yes" to line 35a, did the organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 36 Section 501c(X) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 36 Section 501c(X) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 36 Section 501c(X) organizations. Did the organizat					₩.
instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? # "Yes," complete Schedule L, Part IV 28a	00		27		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? "Yes," complete Schedule L, Part IV	28				
"Yes," complete Schedule L, Part IV b A family member of any individual described in line 28a? "Yes," complete Schedule L, Part IV 28b X c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? 28b X 29 Did the organization receive more than \$25,000 in noncash contributions? "Yes," complete Schedule M 29 X 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? "Yes," complete Schedule M 29 X 31 Did the organization liquidate, terminate, or dissolve and cease operations? "Yes," complete Schedule N, Part I 31 X 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? "Yes," complete Schedule N, Part I 32 X 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? "Yes," complete Schedule R, Part I 33 X X 34 Was the organization related to any tax exempt or taxable entity? "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 34 X 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a X b "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? 35a X 56 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization and that is treated as a partnership for federal income tax purposes? "Yes," complete Schedule R, Part V 10 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 and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O on Contains a respo	•				
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV. c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV. 28b X 29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 X 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation 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 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I 31 Did the organization one 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-3? If "Yes," complete Schedule R, Part I 32 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1 33 A X 34 Was the organization have a controlled entity within the meaning of section 512(b)(13)? 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? 39 Note: All Form 990 filers are required to complete Schedule O 30 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? 39 Did the organization complete	a		28a		x
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV 28c	b				
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation 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 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part I 32 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 32 AX 33 Did the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 34 AX 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35 If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? 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? If "Yes," complete Schedule R, Part V, line 2 36 AX 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 37 AX 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 28 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Yes No 1a Enter the number of Forms W-2G included on line 1a. Enter -0 if not applicable 5 Check if Schedule O contains a response or note to a					
Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, Iine 1 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, Iine 2 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, Iine 2 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V Take Incomplete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Yes No 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable c Did the organizat		"Yes," complete Schedule L, Part IV	28c		X
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 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II 32 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 32 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 32 X 33 X 34 Was the organization have a controlled entity within the meaning of section 512(b)(13)? 35 Did the organization have a controlled entity within the meaning of section 512(b)(13)? 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 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? If "Yes," complete Schedule R, Part V, line 2 36 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 37 Note: All Form 990 filers are required to 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 Check if Schedule O contains a response or note to any line in this Part V 10 Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 11 S 8 12 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 12 G 10 the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X	
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Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 34	33		22		v
Part V, line 1 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 35b X 36a Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI 37 Note: All Form 990 filers are required to complete Schedule O Note: All Form 990 filers are required to complete Schedule O Check if Schedule O contains a response or note to any line in this Part V 10a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 10a X 11b X 12b X 12c X	24		33		
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If "Yes," complete Schedule R, Part V, line 2 36		within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	Х	
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Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V Yes No 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c X	38			v	
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b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
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	С				
		(gambling) winnings to prize winners?	1c		

332004 12-21-23

Form 990 (2023) IOWA NATURAL HERITAGE FOUNDATION

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

					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	2a	58			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?	•	2b	Х	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?			За		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other a					
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accou	nt)?	4a		Х
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 A	ccour	its (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 transactions.			5b		X
	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	e orga	anization solicit			
	any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons o	r gifts			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					37
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	rvices	provided to the payor?	7a		X
b				7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired	_		₩.
	to file Form 8282?	 I -	 T	7с		X
	If "Yes," indicate the number of Forms 8282 filed during the year	7d	•	7.		Х
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr			7e 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo		200 as required?	7g		
h	If the organization received a contribution of qualified intellectual property, and the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, and the organization received a contribution of cars, airplanes, airpla			7 <u>9</u> 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained					
Ū		•		8		
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the annualization contribution makes any total distributions and an action 40000			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:					
а	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b	•			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1		12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			10-		
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
L	Note: See the instructions for additional information the organization must report on Schedule O.					
D	Enter the amount of reserves the organization is required to maintain by the states in which the	13b				
_	organization is licensed to issue qualified health plans	13c				
с 14а	Enter the amount of reserves on hand Did the organization receive any payments for indoor tanning services during the tax year?		•	14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune			. 10		
	excess parachute payment(s) during the year?			15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t inco	me?	16		х
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivitie	s			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					

Form **990** (2023) 332005 12-21-23

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 Section A. Governing Body and Management Yes No 32 **1a** Enter the number of voting members of the governing body at the end of the tax year 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. 31 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a 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 to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 Х Did the organization have a written document retention and destruction policy? 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? Х The organization's CEO, Executive Director, or top management official 15a Х Other officers or key employees of the organization 15b 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 arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply Another's website X Upon request Own website Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records SUSAN JOHNSON - 515-288-1846

Form **990** (2023)

505 5TH AVENUE, SUITE 444, DES MOINES

50309

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.

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

- 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	(do		Pos	C) ition			(D) Reportable	(E) Reportable	(F) Estimated
	hours per	box	, unle	ss per	son is	s both r/trus	n an	compensation	compensation	amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Officer B		Highest compensated employee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) JOE MCGOVERN	40.00								_	
PRESIDENT		Х		Х				181,350.	0.	18,509.
(2) SUSAN JOHNSON	40.00	_						107.004	_	0 500
CFO	40.00			Х				127,204.	0.	8,520.
(3) LISA HEIN SENIOR DIRECTOR FOR CONSERVATION PRO	40.00					x		101,297.	0.	6,966.
(4) GREG GRUPP	5.00					23		101,257	•	0,300.
CHAIR	3.00	х		х				0.	0.	0.
(5) DAVID BROWN	1.00									
FIRST VICE CHAIR		Х		х				0.	0.	0.
(6) LORI HOWE	1.00									
SECOND VICE CHAIR		Х		Х				0.	0.	0.
(7) PEG ARMSTRONG-GUSTAFSON	1.00									_
SECRETARY		Х		Х				0.	0.	0.
(8) WENDY WIEDNER	1.00									
TREASURER		Х		Х				0.	0.	0.
(9) GARTH ADAMS	1.00									
DIRECTOR		Х						0.	0.	0.
(10) WILL ANDERSON	1.00									
DIRECTOR		Х						0.	0.	0.
(11) AMY ANDERSON	1.00									
DIRECTOR		Х						0.	0.	0.
(12) GILDA BOYER	1.00	1							_	_
DIRECTOR		Х						0.	0.	0.
(13) ED COX	1.00	l								
DIRECTOR		Х						0.	0.	0.
(14) MIKE DECOOK	1.00	ļ								_
DIRECTOR	1 00	Х						0.	0.	0.
(15) PAUL EASTER	1.00	ļ								
DIRECTOR	1 00	Х						0.	0.	0.
(16) VERN FISH	1.00								_	_
DIRECTOR	1 00	Х						0.	0.	0.
(17) JOHN FISHER	1.00	٦,							_	_
DIRECTOR		X		<u> </u>				0.	0.	0.

332007 12-21-23 Form **990** (2023)

101111330 (2020)	,			_				111011			<u> </u>		ugo -
Part VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees,	and	Hig	ghes	st C	ompensated Employee	s (continued)				
(A)	(B)				C)			(D)	(E)			(F)	
Name and title	Average	(do		Pos		າ than ເ	one	Reportable	Reportable		Es	stimat	ed
	hours per	box	, unle	ss pe	rson i	is both or/trus	h an	compensation	compensation		ar	nount	
	week		Cei ai		II ecto	T	100)	from	from related			other	
	(list any hours for	director						the organization	organizations (W-2/1099-MIS			pensa om th	
	related	eord	tee			sated		(W-2/1099-MISC/	1099-NEC)	10/		aniza	
	organizations	truste	al trus		/ee	m per		1099-NEC)	10001120)			d rela	
	below	Individual trustee or	Institutional trustee	la la	employee	est co	er .	,			orga	anizat	ions
	line)	Indiv	Instit	Officer	Key e	Highest compensated employee	Former						
(18) JOHN GRAY	1.00												
DIRECTOR		Х						0.		0.			0.
(19) NEIL HAMILTON	1.00]											
DIRECTOR		Х						0.		0.			0.
(20) RAJEE HARRIS	1.00												
DIRECTOR		Х						0.		0.			0.
(21) THOMAS HOFF	1.00												
DIRECTOR		Х						0.		0.			0.
(22) BOB JESTER	1.00												
DIRECTOR		Х						0.		0.			0.
(23) JEFF LOCKWOOD	1.00]											
DIRECTOR		Х				_		0.		0.			0.
(24) JAN LOVELL	1.00	1						_					
DIRECTOR		Х				_		0.		0.			0.
(25) DAVID MACKAMAN	1.00	ļ											_
DIRECTOR	1 00	Х						0.		0.			0.
(26) PAUL MORF	1.00	∤								_			•
DIRECTOR		X						0.		0.	2	2 0	0.
1b Subtotal								409,851.		0.		3,9	95.
c Total from continuation sheets to Part VI								409,851.		0.	2	2 0	0. 95.
d Total (add lines 1b and 1c)												3,9	95.
2 Total number of individuals (including but n	ot limited to th	iose	liste	d ar	oove	e) wh	o re	eceived more than \$100,	000 of reportable				2
compensation from the organization												Yes	No
2 Did the examination list any farmer officer	director truct	ا مما		امسا			, bia	haat aammanaatad amn	lavas an	1		163	140
3 Did the organization list any former officer,											3		Х
line 1a? If "Yes," complete Schedule J for s								or componentian from t			3		1
4 For any individual listed on line 1a, is the su											4	Х	
and related organizations greater than \$150Did any person listed on line 1a receive or a											4	22	
rendered to the organization? If "Yes." com	•				•			· ·			5		Х
Section B. Independent Contractors	piete Scriedui	2 J 10	OF SL	ICIT Į	Jers	OH							
Complete this table for your five highest contains the second secon	mnensated inc	lene	nde	nt co	ntra	acto	rs th	nat received more than 9	\$100,000 of comp	ensat	tion fro	nm	
the organization. Report compensation for										onou		J.111	
(A)	ine calcinaar y	oui c	, i i dii	<u>19 W</u>	1011	J1 VV1	<u> </u>	(B)	cur.		((<u>.</u>)	
Name and business	address	NO	INC	3				Description of s	ervices	С	ompe		on
			_	_	_		_						
							\sqcap	<u> </u>					

\$100,000 of compensation from the organization 0
SEE PART VII, SECTION A CONTINUATION SHEETS

Total number of independent contractors (including but not limited to those listed above) who received more than

	TURAL HEF	RIT	'AG	E	FO	UN	DA	TION	42-112	7544
Part VII Section A. Officers, Directors,	Trustees, Key Er	nplo	yee	s, aı	nd H	lighe	est (Compensated Employe	ees (continued)	
(A)	(B)		(D)	(E)	(F)					
Name and title	Average			Pos	C) ition			Reportable	Reportable	Estimated
	hours	(cl		all t			ly)	compensation	compensation	amount of
	per							from	from related	other
	week	_				yee		the	organizations	compensation
	(list any	recto				em plc		organization	(W-2/1099-MISC)	from the
	hours for related	ordi	tee			sated		(W-2/1099-MISC)		organization and related
	organizations	rustee	l trus		99/	n pen				organizations
	below	Individual trustee or director	Institutional trustee	_	Key employee	Highest compensated employee	je.			organizations
	line)	Indivi	Institu	Officer	Key e	Highe	Former			
(27) ELIZABETH NEUMANN	1.00									
DIRECTOR		х						0.	0.	0.
(28) JOHN NEWMAN	1.00									
DIRECTOR		х						0.	0.	0.
(29) RICHARD RAMSAY	1.00									
DIRECTOR		Х						0.	0.	0.
(30) CAROLE SARGENT REICHARDT	1.00									
DIRECTOR		Х						0.	0.	0.
(31) SUSAN SALTERBERG	1.00									
DIRECTOR		Х						0.	0.	0.
(32) SUSAN SHULLAW	1.00									
DIRECTOR		Х						0.	0.	0.
(33) SETH WATKINS	1.00									
DIRECTOR		Х						0.	0.	0.
(34) PAUL WILLIS	1.00									
DIRECTOR		Х						0.	0.	0.
		-								
		ł								
			\vdash			\vdash				
		1								
			\vdash							
		1								
		1								
	ı	1		·						
Total to Part VII, Section A, line 1c										
Total to Fait VII, Occitor A, IIIIc To								I		

Form 990 (2023)

Part VIII Statement of Revenue

		Check if Schedule O contai	ns a response	or note to any lin	e in this Part VIII			
					(A)	(B)	(C)	(D)
					Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
						lunction revenue	business revenue	sections 512 - 514
SΩ	1	a Federated campaigns	1a					
ant		b Membership dues						
2 8		c Fundraising events						
fts,		d Related organizations						
ig ig		e Government grants (contributio		380,023.				
Sir				300,023.				
e ti		f All other contributions, gifts, grants		11,687,034.				
ĕ		similar amounts not included above		11,007,034.				
Contributions, Gifts, Grants and Other Similar Amounts		g Noncash contributions included in lines 1a	-1f 1g \$		12 067 057			
O B		h Total. Add lines 1a-1f		Dusiness Code	12,067,057.			
		LAND DDO TECHO		Business Code 531390	14 142 062	14142062		
<u>:</u>	2	-			14,143,862.	14143862.		
Program Service Revenue		b LAND MANAGEMENT		531390	909,409.	909,409.		
S c		c MERCHANDISE SALES		531390	2,500.	2,500.		
ev an		d						
δg.		e						
ڇ		f All other program service reven	ue					
		g Total. Add lines 2a-2f			15,055,771.			
	3	Investment income (including d	ividends, intere	st, and				
		other similar amounts)			1,801,204.			1801204.
	4	Income from investment of tax-	exempt bond p	roceeds				
	5	Royalties						
			(i) Real	(ii) Personal				
	6	a Gross rents 6a						
		b Less: rental expenses 6b						
		c Rental income or (loss) 6c						
		d Net rental income or (loss)						
	7	a Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory 7a	8,703,068.					
		b Less: cost or other basis						
ē		and sales expenses 7b	7,780,257.					
ther Revenue		c Gain or (loss) 7c	922,811.					
ě		d Net gain or (loss)	-	•	922,811.			922,811.
ē		a Gross income from fundraising ever						·
용	_	including \$	·					
		contributions reported on line 1						
		Part IV, line 18	' I					
		b Less: direct expenses						
		c Net income or (loss) from fundra						
		a Gross income from gaming acti						
	3	Part IV, line 19						
		b Less: direct expenses						
		c Net income or (loss) from gamir						
		a Gross sales of inventory, less re	-	<u> </u>				
	10	and allowances						
		b Less: cost of goods sold						
\dashv		c Net income or (loss) from sales	or inventory	Business Code				
sn	44			Dusiness Code				
eo ne	11							
Miscellaneous Revenue		b						
sce Be		C						
ž		d All other revenue						
		e Total. Add lines 11a-11d			20 046 042	15055771		2724015
	12	Total revenue. See instructions .			29,846,843.	15055771.	0.	2724015.

332009 12-21-23

Form 990 (2023) IOWA NATURAL HERITAGE FOUNDATION Part IX Statement of Functional Expenses

Secti	on 501(c)(3) and 501(c)(4) organizations must comp	olete all columns. All othe	er organizations must con	nplete column (A).	
	Check if Schedule O contains a respon				
	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	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	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,				
	trustees, and key employees	365,536.	144,414.	209,015.	12,107.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	0 154 610	4 500 504	104 204	0.65 605
7	Other salaries and wages	2,154,612.	1,702,591.	184,324.	267,697.
8	Pension plan accruals and contributions (include	112 044	07.460	0 510	10 000
	section 401(k) and 403(b) employer contributions)	113,944.	87,162.	8,710.	18,072. 29,688.
9	Other employee benefits	196,079.		21,300.	29,688.
10	Payroll taxes	179,773.	133,111.	25,910.	20,752.
11	Fees for services (nonemployees):				
а	Management	10 540	16 626	2 012	
b	Legal	19,548.	16,636.	2,912.	
	Accounting	66,711.	C F00	66,711.	
	Lobbying	6,500.	6,500.		
e	Professional fundraising services. See Part IV, line 17	88,244.		88,244.	
f	Investment management fees	00,244.		00,244.	
g	Other. (If line 11g amount exceeds 10% of line 25,	92,925.	65,422.	18,206.	0 207
40	column (A), amount, list line 11g expenses on Sch O.)	34,343.	05,422.	10,200.	9,297.
12	Advertising and promotion	208,130.	106,586.	73,179.	28,365.
13	Office expenses	200,130.	100,500.	15,115.	20,303.
14 15	Information technology				
16	Royalties	87,312.	57,874.	9,333.	20,105.
17	Occupancy Travel	112,127.	97,061.	10,047.	5,019.
18	Payments of travel or entertainment expenses		37,70020	20,0270	3,0230
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	44,229.	15,298.	21,255.	7,676.
20	Interest	548,417.	548,417.	-,	.,
21	Payments to affiliates	- , · •	- ,		
22	Depreciation, depletion, and amortization	90,113.	60,338.	29,775.	
23	Insurance	125,428.	96,272.	7,025.	22,131.
24	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 O.)				
а	LAND PROJECT EXPENSES	15,484,054.	15,484,054.	0.	0.
a b	PROMOTIONS	78,810.		20,000.	55,784.
C	PRINTING & PUBLICATIONS	55,684.		0.	9,547.
d	EQUIPMENT RENT AND MAIN	29,197.		28,387.	213.
	All other expenses	47,997.		15,776.	12,300.
25	Total functional expenses. Add lines 1 through 24e	20,195,370.		840,109.	518,753.
26	Joint costs. Complete this line only if the organization	.,,	.,,	,	===,
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)		<u> </u>		
_					

Form 990 (2023)
Part X | Balance Sheet

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or note	e to an	y line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing				1	61,172.
	2	Savings and temporary cash investments			2,381,693.	2	3,869,131.
	3	Pledges and grants receivable, net			1,094,289.	3	411,535.
	4	Accounts receivable, net			482,186.	4	405,989
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial c	ontributor, or 35%			
		controlled entity or family member of any of thes	e perso	ons		5	
	6	Loans and other receivables from other disqualif	ied per	sons (as defined			
		under section 4958(f)(1)), and persons described	in sec	tion 4958(c)(3)(B)		6	
S.	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ä	9	Description of the second seco			47,710.	9	55,598.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	1,056,578.			
	b	Less: accumulated depreciation	10b	720,460.	385,842.	10c	336,118.
	11	Investments - publicly traded securities			34,791,779.	11	45,196,506.
	12	Investments - other securities. See Part IV, line 1	1		8,322,151.	12	8,221,305.
	13	Investments - program-related. See Part IV, line 1	39,014,313.	13	40,210,518		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			43,789,655.	15	61,657,557.
	16	Total assets. Add lines 1 through 15 (must equa	al line 3	3)	130,309,618.	16	160,425,429.
	17	Accounts payable and accrued expenses			765,259.	17	1,933,228
	18	Grants payable		18			
	19	Deferred revenue		2,046,690.	19	1,926,124.	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete F	Part IV	of Schedule D		21	
es	22	Loans and other payables to any current or form					
Ě		trustee, key employee, creator or founder, subst		i i			
Liabilities		controlled entity or family member of any of thes			20 044 500	22	45 004 500
_	23	Secured mortgages and notes payable to unrela			30,041,720.	23	45,824,530.
	24	Unsecured notes and loans payable to unrelated			443,966.	24	403,442.
	25	Other liabilities (including federal income tax, page					
		parties, and other liabilities not included on lines	17-24)	. Complete Part X	2 010 660		4 207 466
		of Schedule D			3,819,662.		4,387,466.
	26	Total liabilities. Add lines 17 through 25			37,117,297.	26	54,474,790.
s		Organizations that follow FASB ASC 958, che	ck here	e X			
Ce		and complete lines 27, 28, 32, and 33.			62 006 076		74 676 270
alar	27	Net assets without donor restrictions			62,896,876.	27	74,676,378.
Ä	28	Net assets with donor restrictions			30,295,445.	28	31,274,261.
ŭ		Organizations that do not follow FASB ASC 98	o8, che	eck here			
ΣF		and complete lines 29 through 33.					
ts (29	Capital stock or trust principal, or current funds			29		
SSe	30	Paid-in or capital surplus, or land, building, or eq				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated inc			02 102 221	31	105 050 620
ž	32	Total net assets or fund balances			93,192,321.	32	105,950,639.
	33	Total liabilities and net assets/fund balances			130,309,618.	33	160,425,429.

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					X
1	Total revenue (must equal Part VIII, column (A), line 12)	1			6,8	
2	Total expenses (must equal Part IX, column (A), line 25)	2				70.
3	Revenue less expenses. Subtract line 2 from line 1	3			1,4	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4			2,3	
5	Net unrealized gains (losses) on investments	5	2	<u>,73</u>	5,6	91.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9		37	1,1	54.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	105	,95	0,6	<u>39.</u>
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	Separate basis X Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		
				Form	990	(2023)

332012 12-21-23

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.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

IOWA NATURAL HERITAGE FOUNDATION

Employer identification number

			ERITAGE FOUNI					2-1127544
Part	Reason for Public	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	S.	
The org	anization is not a private found							
1	A church, convention of ch	urches, or associatio	on of churches described	in sectio	n 170(b)(I)(A)(i).		
2	A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Form	n 990).)				
з 🗌	A hospital or a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(i	ii).		
4	A medical research organiz	ation operated in cor	njunction with a hospital	described	in section	n 170(b)(1)(A)	(iii). Enter	the hospital's name,
	city, and state:							
5	An organization operated for	or the benefit of a col	llege or university owned	or operate	ed by a go	vernmental ur	nit describe	ed in
	section 170(b)(1)(A)(iv).	Complete Part II.)						
6	A federal, state, or local go	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).		
7 X	An organization that norma	ally receives a substa	ntial part of its support fr	om a gove	ernmental	unit or from th	e general į	oublic described in
	_ section 170(b)(1)(A)(vi). (C	Complete Part II.)						
8	A community trust describe	ed in section 170(b)((1)(A)(vi). (Complete Part	t II.)				
9 _	An agricultural research org	ganization described	in section 170(b)(1)(A)(i	ix) operate	ed in conju	ınction with a	land-grant	college
	or university or a non-land-	grant college of agric	ulture (see instructions).	Enter the I	name, city	, and state of	the college	or
_	university:							
10	An organization that norma	ally receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	p fees, and	d gross receipts from
	activities related to its exen	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of its	support f	rom gross investment
	income and unrelated busi		(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	after June 30, 1975.
	See section 509(a)(2). (Co							
11 -		•	•	•				_
12	An organization organized	•	•	-			-	
	more publicly supported or	-						Check the box on
г	lines 12a through 12d that	* *					-	
a L	Type I. A supporting orga	•	·	•	-			
	the supported organization			majority o	of the direc	tors or trustee	es of the su	ipporting
. [organization. You must o	- ·		ion with it		d organization	a(a) by bay	vin a
b [Type II. A supporting org	·				-		-
	control or management organization(s). You mus			arrie persor	iis iiiai co	TILIOI OI IIIAIIAŲ	je trie supp	oorted
c [Type III functionally inte			in connect	tion with	and functional	v integrate	ad with
C	its supported organizatio						y integrate	with,
d [Type III non-functionally		•				ted organi:	zation(s)
u .	that is not functionally int						-	
	requirement (see instruct		• ,	•		•	arr accorner	7011000
е [Check this box if the organic	•	• •	•			I. Type III	
	functionally integrated, o					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., ., ,,	
f E	nter the number of supported o		, 5	5 5				
gР	rovide the following information							
	(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	nization listed	(v) Amount of	,	(vi) Amount of other
	organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see in	structions)	support (see instructions)
Total						<u> </u>		

332021 12-21-23

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.)

Sec	ction A. Public Support											
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total					
1	Gifts, grants, contributions, and											
	membership fees received. (Do not											
	include any "unusual grants.")	5514452.	8867159.	15161939.	18606182.	12067057.	60216789.					
2	Tax revenues levied for the organ-											
	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	5514452.	8867159.	15161939.	18606182.	12067057.	60216789.					
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)						16088700.					
6	Public support. Subtract line 5 from line 4.						44128089.					
Sec	ction B. Total Support											
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total					
7	Amounts from line 4	5514452.	8867159.	<u> 15161939.</u>	18606182.	<u> 12067057.</u>	60216789.					
8	Gross income from interest,											
	dividends, payments received on											
	securities loans, rents, royalties,											
	and income from similar sources	866,252.	1218658.	2127384.	1317966.	1801204.	7331464.					
9	Net income from unrelated business											
	activities, whether or not the											
	business is regularly carried on											
10	Other income. Do not include gain											
	or loss from the sale of capital											
	assets (Explain in Part VI.)											
11	Total support. Add lines 7 through 10						67548253.					
12	Gross receipts from related activities,	etc. (see instruction	ons)			12 78	,065,920.					
13	First 5 years. If the Form 990 is for th	ne organization's fir	st, second, third,	fourth, or fifth tax y	year as a section 5	01(c)(3)						
	organization, check this box and stop	here										
Sec	ction C. Computation of Publi											
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11, o	column (f))		14	65.33 <u>%</u>					
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	69 . 11 %					
16a	33 1/3% support test - 2023. If the d	organization did no	t check the box o	n line 13, and line	14 is 33 1/3% or m	ore, check this bo						
	stop here. The organization qualifies	as a publicly suppo	orted organization				X					
b	33 1/3% support test - 2022. If the o	organization did no	t check a box on I	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box					
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ation								
17a	10% -facts-and-circumstances test	- 2023. If the org	anization did not d	check a box on line	e 13, 16a, or 16b, a	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	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 th	ne facts-and-circum	stances test, che	ck this box and st	top here. Explain i	n Part VI how the						
	organization meets the facts-and-circu	umstances test. Th	e organization qua	alifies as a publicly	supported organiz	zation						
18	Private foundation. If the organization	n did not check a l	box on line 13, 16	a, 16b, 17a, or 17b	o, check this box a	nd see instructions	s					
				·	·	Calaaduda A	(Form 990) 2023					

332022 12-21-23

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.)

Sect	ion A. Public Support	now, please comp	Diete Part II.)				
	ar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	arrights, grants, contributions, and	(4) 2010	(2) 2020	(0) 2021	(4) 2022	(6) 2020	(i) rotal
	nembership fees received. (Do not						
	nclude any "unusual grants.")						
	Gross receipts from admissions,						
	nerchandise sold or services per-						
	ormed, or facilities furnished in						
	ny activity that is related to the rganization's tax-exempt purpose						
	Gross receipts from activities that						
	re not an unrelated trade or bus-						
	ness under section 513						
	ax revenues levied for the organ-						
	ration's benefit and either paid to						
	r expended on its behalf					+	
	he value of services or facilities						
	urnished by a governmental unit to						
	ne organization without charge						
	otal. Add lines 1 through 5					+	
	mounts included on lines 1, 2, and						
	received from disqualified persons					1	
	mounts included on lines 2 and 3 received om other than disqualified persons that						
e	xceed the greater of \$5,000 or 1% of the						
	mount on line 13 for the year	<u> </u>					
	dd lines 7a and 7b						
8 P	ublic support. (Subtract line 7c from line 6.)						
Sect	ion B. Total Support		1				
Calend	ar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	mounts from line 6						
	Gross income from interest,						
	ividends, payments received on ecurities loans, rents, royalties,						
	nd income from similar sources						
b U	nrelated business taxable income						
(1	ess section 511 taxes) from businesses						
a	cquired after June 30, 1975						
сА	dd lines 10a and 10b						
	let income from unrelated business						
	ctivities not included on line 10b,						
	hether or not the business is egularly carried on						
	Other income. Do not include gain						
	r loss from the sale of capital						
	ssets (Explain in Part VI.)						
	irst 5 years. If the Form 990 is for th	e organization's fi	rst second third	fourth or fifth tax	vear as a section	501(c)(3) organizatio	n
	heck this box and stop here	· ·		,	•	(/ ()	<i>'</i> —
	ion C. Computation of Publi						
	bublic support percentage for 2023 (li			column (f))		15	%
	blic support percentage for 2020 (II) blic support percentage from 2022					16	<u> </u>
	ion D. Computation of Inves					<u>, 10 </u>	70
	nvestment income percentage for 20			ine 13 column (f)		17	%
	nvestment income percentage from 2					18	%
	3 1/3% support tests - 2023. If the						
							131101
	nore than 33 1/3%, check this box an	=	-	•			
	3 1/3% support tests - 2022. If the						
	ne 18 is not more than 33 1/3%, che						
20 P	rivate foundation. If the organizatio	n did not check a	box on line 14, 19	a. or 190. check th	iis dox and see in	SITUCTIONS	1 1

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.)

		Yes	No
L	1		
\perp	2		
	За		
	3b		
	3c		
	4a		
	4.		
	4b		
	4 -		
	4c		
	5a		
	Ja		
	5b		
	5c		
	6		
	7		
	8		
	9a		
	9b		
	9с		
	10a		
	401		
	10b	~ 000\	2002

11 Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? 12 A family member of a person described on line 11a above? 6 A 35% controlled entity of a person described on line 11a above? 7 Into 15 A family member of a person described on line 11a above? 8 A family member of a person described on line 11a above? 8 A family member of a person described on line 11a above? 13 Post Section B. Type I Supporting Organizations 14 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's offices, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization of electricity or controlled the organization actives. If the organization had more than one supported organization, describe how the powers to appoint and/or remove offices, directors, or trustees at the rone supported organization of the supported organization of the supported organization of the supported organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization (I "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization (I "Yes," explain in Part VI how providing organization is supported organization on was vested in the same persons that controlled or managed the supported organization in supporting Organizations. 1 Were a majority of the organization is directors or trustees during the tax year also a majority of the directors or trustees during the same persons that controlled or managed the supported organization provide to each of its supported organization (I) in Part VI how occurrence or the supported	Par	t IV	Supporting Organizations (continued)			
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11b and 11b and 11b alone in the governing body of a supported organization? b A family member of a person described on line 11a above? c A 30% controlled entity of a person described on line 11a above? If "Yes" to line 11a, 11b, or 11c, provide details in Part VI supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI now the supported organizations of officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI now the supported organization of controls and the appoint or organization and more than one supported organization, describe how the powers to appoint and/or remove efficers, directors, or trustees were elicosted among the supported organization and was continued to supported organization and the supported organization of the supported organization (Part VI now providing such benefit carried out the purposes of the supported organization(s) that operated, supersiged, controlled the supporting organization of the supported organization of the supported organization of the supported organization of the directors or trustees of each of the organization is directors or trustees during the tax year also a majority of the directors or trustees of each of the organization is directors or trustees during the tax year amajority of the directors or trustees of each of the organization is supported organization in the surported organization of the organization of the supported organization of the organization is supported organization in the surpo					Yes	No
11b blow, the governing body of a supported organization? b A family member of a person described on line 11a above? c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide grading in Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization of offices, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organizations offices, directors, or trustees were all called and programs and the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. 2 Did the organization operated for the benefit of any supported organization other than the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. 2 Did the organization operated for the benefit of any supported organization other than the supported organization of the supporting organization of the supported organization of the organization provide to each of its supported organization, by the last day of the fifth month of the organization provide to each of its supported organization, by the last day of the fifth month of the organization provide to each o	11	Has tl	he organization accepted a gift or contribution from any of the following persons?			
b A Astify controlled entity of a person described on line 11a above? A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide optical Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization's effectively operated, supervised, or controlled the organization sactivities. If the organization have than one supported organization, describe how the powers to appoint anotice remove officers, directors, or trustees were allocated among the supported organization of what conditions or restrictions. If any, applied to such powers during the tax year. 2 Did the organization operate for the benefit of any supported organization of them than the supported organization of the tax year, applied to such powers during the tax year. Part VI how providing such benefit carried out the purposes of the supported organization(s) If Yes, "explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supported organizations of the organizations. Section C. Type II Supporting Organizations 1 Were a majority of the organizations or trustees during the tax year also a majority of the directors or trustees of each of the organization was vested in the same persons that controlled or managed that supporting organization was vested in the same persons that controlled or managed that supporting organization was vested in the same persons that controlled or managed that supporting organizations is a very and the organization was vested organizations. 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the org	а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
c A 3% 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. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If No., describe in Part VI how the supported organization's effectively operated, supervised, or confrolled the regularization stackwises. If the organization had more than one supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. 2 Did the organization operate for the benefit of any supported organization of the native supported organization's and what conditions or restrictions, if any, applied to such powers during the tax year. 2 Did the organization operated for the benefit carried out the purposes of the supporting organization(s) that operated, supervised, or controlled the supporting organizations. 3 Part VI now providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organizations. 4 Were any often organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's apported organizations. 5 Part VI now organization provide to each of its supported organizations, by the last day of the fifth month of the organization of tax year, (i) a vortice organization's active the organization's tax year, (i) a vortice organization's officers, directors, or trustees either (i) appointed organization's provided organization's governing documents in effect on the date of notification, to the extent not previously provided? 1 Were any of the organization's officers, directors, or trustees either (i) appointed organization's have a si		11c b	pelow, the governing body of a supported organization?	11a		
Section B. Type I Supporting Organizations	b	A fam	nily member of a person described on line 11a above?	11b		
Section B. Type I Supporting Organizations	С	A 35%	% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
1 Did the governing body, members of the governing body, offices acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, effectively operated, supervised, or controlled regularly appoint or elect at least a majority of the organization's officers, effectively operated, supervised, or controlled regular to great the controlled regular to appear the supported organization of the tax year. It is supported organization of the tax year in the supported organization of the tax year in the supported organization of the tax year. It is appeared, supervised, or controlled the supported organization other than the supported organization organization of the supported organization of the supported organization of the supported organization of the supported organizations of the supported organizations. 1 Were a majority of the organization's directors or trustees of each of the organization's supported organizations? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization's supported organization organization. 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's sux year, (i) a written notice describing the type and amount of support provided during the prior tax year, (i) a copy of the Form 980 that was most recently flield as of the date of notification, and (ii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? 1 Were any of the organization sofficers, directors, or trustees effect (ii) appropriation of the organization of siles activities o				11c		
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Sche	dule A (Form 990) 2023 IOWA NATURAL HERITAGE 1	FOUNDA'	TION	42-1127544 Page 6
Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organ	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying		•	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		

Schedule A (Form 990) 2023

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

5

Income tax imposed in prior year

instructions).

emergency temporary reduction (see instructions).

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

Par	Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	inizations _(continued)	
Secti	ion D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes	1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported		
	organizations, in excess of income from activity		2	
3	Administrative expenses paid to accomplish exempt purpose	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	Total annual distributions. 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		10	
		(i)	(ii)	(iii)
Secti	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2023	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			
с	From 2020			
d	From 2021			
<u>e</u>	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
<u>h</u>	Applied to 2023 distributable amount			
i_	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: \$			
<u>a</u>	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	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:			
a	Excess from 2019			
<u>b</u>	Excess from 2020			
c	Excess from 2021			
<u>d</u>	Excess from 2022			

Schedule A (Form 990) 2023

e Excess from 2023

Schedule B

(Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number

IOWA NATURAL HERITAGE FOUNDATION 42-1127544 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box

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

religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively

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

Schedule B (Form 990) (2023)

Name of organization Employer identification number

IOWA NATURAL HERITAGE FOUNDATION

42-1127544

Part II	Noncash Property (see instructions). Use duplicate copies of Part I	I if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
323453 12-26			Schedule R (Form 990) (2022)

Schedule B (Form 990) (2023) Page 4

Name of organization **Employer identification number** IOWA NATURAL HERITAGE FOUNDATION 42-1127544 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

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

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

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

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

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

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

Name of organ	nization	ions. Complete Part III.		1	Employer identification number
		TURAL HERITAGE F	OUNDATTON		42-1127544
Part I-A		anization is exempt und		or is a section 527	
2 Political	a description of the organiz campaign activity expendit r hours for political campai	ation's direct and indirect polition ures gn activities	cal campaign activities in	n Part IV.	. \$
Part I-B	Complete if the org	anization is exempt und	er section 501(c)(3	3).	
1 Enter the	amount of any excise tax	incurred by the organization und	der section 4955		\$
2 Enter the	amount of any excise tax	incurred by organization manag	ers under section 4955		\$
		n 4955 tax, did it file Form 4720			
					Yes No
b If "Yes," Part I-C	describe in Part IV.	anization is exempt und	or coation 501(a)	execution 50	11(0)(3)
		by the filing organization for se			\$
	0 0	ization's funds contributed to of	•		¢
		. Add lines 1 and 2. Enter here a			. \$
		. Add lines 1 and 2. Linter here a	·		\$
		1120-POL for this year?			
5 Enter the made pa contribut	e names, addresses, and er yments. For each organiza ions received that were pro	nployer identification number (E tion listed, enter the amount pai omptly and directly delivered to additional space is needed, pro	IN) of all section 527 po d from the filing organiz a separate political orga	olitical organizations to ation's funds. Also ento anization, such as a sep	which the filing organization er the amount of political
	(a) Name	(b) Address	(c) EIN	(d) Amount paid fr filing organization funds. If none, enter	's contributions received and

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

Schedule C (Form 990) 2023

		L HERITAGE I			127544 Page 2
Part II-A Complete if the org	anization is exen	npt under section	1 501(c)(3) and file	ed Form 5768 (ele	ction under
section 501(h)).					
A Check if the filing organiza	tion belongs to an affi	liated group (and list in	Part IV each affiliated	group member's name	, address, EIN,
expenses, and shar	re of excess lobbying e	expenditures).			
B Check if the filing organiza	tion checked box A ar	nd "limited control" pro	visions apply.		
Limi	ts on Lobbying Expe	nditures		(a) Filing	(b) Affiliated group
		ints paid or incurred.)		organization's totals	totals
· · ·					
1a Total lobbying expenditures to influ	uence public opinion (grassroots lobbying)		38,754.	
b Total lobbying expenditures to influ	-			15,653.	
c Total lobbying expenditures (add li	nes 1a and 1b)			54,407.	
d Other exempt purpose expenditure				20,140,963.	
e Total exempt purpose expenditure	`	·		20,195,370.	
f Lobbying nontaxable amount. Ente	er the amount from the	e following table in both	n columns.	1,000,000.	
If the amount on line 1e, column (a) o	` '	bying nontaxable am	ount is:		
not over \$500,000,		the amount on line 1e.			
over \$500,000 but not over \$1,000		00 plus 15% of the exce			
over \$1,000,000 but not over \$1,50		00 plus 10% of the exce			
over \$1,500,000 but not over \$17,0		00 plus 5% of the exces	ss over \$1,500,000.		
over \$17,000,000,	\$1,000,	000.		050 000	
g Grassroots nontaxable amount (en	,			250,000.	
h Subtract line 1g from line 1a. If zer				0.	
i Subtract line 1f from line 1c. If zero	,			0.	
j If there is an amount other than ze	ro on either line 1h or	line 1i, did the organiza	ation file Form 4720	_	
reporting section 4911 tax for this	year?				Yes No
		eraging Period Under	` '		
(Some organizations the		01(h) election do not l ate instructions for lir	•	of the five columns be	low.
	<u> </u>				
	Lobbying Expe	nditures During 4-Yea	ir Averaging Period		
Calendar year	(a) 2020	(h) 2021	(a) 2022	(4) 2023	(a) Total
(or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
On the library and a self-control of	954 504	1 000 000	1 000 000	1,000,000.	3 954 504
2a Lobbying nontaxable amount	034,334.	1,000,000.	1,000,000.	1,000,000.	3,854,594.
b Lobbying ceiling amount (150% of line 2a, column(e))					5,781,891.
(130% of lifte 2a, coldiffice))					3,701,031.
Tabal lab by for an arm on distance	26,833.	31,233.	51,281.	54,407.	163,754.
c Total lobbying expenditures	20,033.	31,233.	31,201.	J4,407•	103,734.
d Grassroots nontaxable amount	213,649.	250,000.	250,000.	250,000.	963,649.
Grassroots nontaxable amount Grassroots ceiling amount	213,013.	250,000.	230,000.	250,000	JUJ, UEJ•
(150% of line 2d, column (e))					1,445,474.
(10070 01 1110 24, 00141111 (0))					<u> </u>
f Grassroots lobbying expenditures	8,199.	14,382.	14,897.	38,754.	76,232.
. s. acc. colo lossyling experialitates	. ,	<u> </u>			.,

Schedule C (Form 990) 2023

Schedule C (Form 990) 2023 IOWA NATURAL HERITAGE FOUNDATION 42-11275

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

	ch "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(a)		(b)	
or the i	lobbying activity.	Yes	No	Amo	ount	
1 [During the year, did the filing organization attempt to influence foreign, national, state, or					
le	local legislation, including any attempt to influence public opinion on a legislative matter					
c	or referendum, through the use of:					
a ∖	Volunteers?					
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
c N	Media advertisements?					
	Mailings to members, legislators, or the public?					
e F	Publications, or published or broadcast statements?					
f(Grants to other organizations for lobbying purposes?					
_	Direct contact with legislators, their staffs, government officials, or a legislative body?					
h F	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?					
	Other activities?					
	Total. Add lines 1c through 1i					
	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?					
	If "Yes," enter the amount of any tax incurred under section 4912					
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912					
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	 	0r 000	tion		
	501(c)(6).	11 50 1(0)(5)	, or sec	LION		
'art	30 i (c)(d).					
art	301(0)(0).			Yes	N	
	Were substantially all (90% or more) dues received nondeductible by members?		1	Yes	N	
1 V				Yes	No	
2 [3 [Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered	e prior year? n 501(c)(5)	2 3 , or sec	tion		
1 V 2 [3 [Part	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members	e prior year? n 501(c)(5) 'No" OR (k	, or sec b) Part I	tion	3, is	
1 V 2 [3 [Part	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	e prior year? n 501(c)(5) 'No" OR (k	, or sec b) Part I	tion		
1 V 2 [3 [2 s	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the lill-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).	e prior year? n 501(c)(5) 'No" OR (k	g , or sec o) Part I	tion		
1 V 2 [3 [2 art	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). Current year	e prior year? n 501(c)(5) 'No" OR (k	2 3 , or sec b) Part I	tion		
1 V 2 [3 [2 art	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the lill-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid).	e prior year? n 501(c)(5) 'No" OR (k	2 3, or sec b) Part I	tion		
1 \ \V2 \ \cdot \c	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the lill-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year	e prior year? n 501(c)(5) 'No" OR (t	2 3 , or sec b) Part I	tion		
1 V 2 [3 [2 c 4 c l 5 c l 3 /	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	e prior year? n 501(c)(5) 'No" OR (k	2 3 , or sec b) Part I	tion		
1 V 2 [33 [7] 2 S 4 C T 3 A 4 F	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds	e prior year? n 501(c)(5) 'No" OR (k	2 3 , or sec b) Part I	tion		
11 V 2 [33 [7 art]	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the source of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the source of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the source of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the section \$01(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues are section of the excellent of the section of the excellent of the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures from the section of the excellent of the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures from the section for the excellent of the properties of the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures from the section for the excellent of the properties of	e prior year? n 501(c)(5) 'No" OR (k	2 3, or sec b) Part I	tion		
1 V 2 [3] 3 [3] 1 [2] 6 (c] 1 3 / 4 c (c)	Were substantially all (90% or more) dues received nondeductible by members? Did the organization make only in-house lobbying expenditures of \$2,000 or less? Did the organization agree to carry over lobbying and political campaign activity expenditures from the III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes." Dues, assessments and similar amounts from members Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic expenses for which the section 527(f) tax was paid). Current year Carryover from last year Total Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds	e prior year? n 501(c)(5) 'No" OR (k	2 3, or sec b) Part I	tion		

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

IOWA NATURAL HERITAGE FOUNDATION

Employer identification number 42-1127544

Par			r Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin		(h) Funda and other accounts
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	601,748.	
2	Aggregate value of contributions to (during year)	32,836.	
3 4	Aggregate value at and of year	1 100 000	
5	Aggregate value at end of year		1 funds
3	are the organization's property, subject to the organization's		
6	Did the organization inform all grantees, donors, and donor a		
•	for charitable purposes and not for the benefit of the donor o		
			□
Par			
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	X Preservation of land for public use (for example, recrea	tion or education) Preservation of a	historically important land area
	X Protection of natural habitat	Preservation of a	certified historic structure
	X Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quality	fied conservation contribution in the form of	
	day of the tax year.		Held at the End of the Tax Year
b	•		
С	Number of conservation easements on a certified historic str		2c
d	Number of conservation easements included on line 2c acqu		
•	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rel	eased, extinguished, or terminated by the o	rganization during the tax
4	year4_ Number of states where property subject to conservation eas	coment is located 2	
5	Does the organization have a written policy regarding the per	<u> </u>	
J	violations, and enforcement of the conservation easements it		X Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,		
	1580	3	3
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservation	on easements during the year
_	8,306.		
8	Does each conservation easement reported on line 2d above		
•	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conservation	· · · · · · · · · · · · · · · · · · ·	
	balance sheet, and include, if applicable, the text of the footr organization's accounting for conservation easements.	iote to the organization's infancial statement	ts that describes the
Par		f Art, Historical Treasures, or Oth	er Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95		d balance sheet works
	of art, historical treasures, or other similar assets held for put	•	
	service, provide in Part XIII the text of the footnote to its finar	ncial statements that describes these items.	·
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its revenue statement and ba	lance sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in further	rance of public 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 tre	asures, or other similar assets for financial g	gain, provide
	the following amounts required to be reported under FASB A	_	
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
LHA	For Paperwork Reduction Act Notice, see the Instructions	s for Form 990.	Schedule D (Form 990) 2023

	t III Organizations Maintaining Co	Ollections of Art			er Si		Assets			age ∠
3	Using the organization's acquisition, accession							(COITUI	iueu)	
3		in, and other records	, check any or the r	ollowing that make	Sigrili	iicanii t	ise oi its			
_	collection items (check all that apply).			h						
	a Public exhibition d Loan or exchange program									
b	Scholarly research	е	Other							
C 4	Previde a description of the organization's co	lloations and avalain	how thou further th	o organization's av	omnt	nurno	oo in Dort	VIII		
4 5	Provide a description of the organization's co During the year, did the organization solicit or						se in Part.	AIII.		
3	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, Part		on the organization	ranoworda roo o	0	000,	r are rv, m	.0 0, 0.		
1a	Is the organization an agent, trustee, custodia	n. or other intermed	iarv for contribution	s or other assets n	ot incl	luded				
	on Form 990, Part X?							Yes		No
b	If "Yes," explain the arrangement in Part XIII a	and complete the follo	owing table:					_		_
		·	· ·					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	rm 990, Part X, line 2	21, for escrow or cu	istodial account lia	bility?		\square	Yes		No
	If "Yes," explain the arrangement in Part XIII.									
Par	t V Endowment Funds Complete if									
	_	(a) Current year	(b) Prior year	(c) Two years back	+ ` -		ears back	(e) Four		
1a	Beginning of year balance	55,438,654.	50,793,860.				47,265.	 		
b	Contributions	1,231,253.	1,977,122.	' '		<u> </u>	03,278.		,811,	
С	Net investment earnings, gains, and losses	4,835,561.	4,081,202.	-4,223,668		7,0	21,449.	1	,488,	096.
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs	1,527,549.	1,348,979.		$\overline{}$			1	,247,	
f	Administrative expenses	876,469.	64,551.	· · · · · · · · · · · · · · · · · · ·			09,213.		101,	
g	End of year balance	59,101,450.	55,438,654.	, ,	•	53,1	62,779.	36	,747,	265.
2	Provide the estimated percentage of the curre) held as:						
a	Board designated or quasi-endowment	83.7900	_%							
b	Permanent endowment 8.0700 Term endowment 8.1400 9	%								
С										
0-	The percentages on lines 2a, 2b, and 2c should be a sh	•	Cara Marak awa Isalah aw							
за	Are there endowment funds not in the posses	sion of the organizat	tion that are neid ar	id administered for	tne			ſ	Yes	No
	organization by:							20(1)	163	X
	*** =							3a(i)		X
b	If "Yes" on line 3a(ii), are the related organizat	ione lietod as roquire						3a(ii) 3b		
4	Describe in Part XIII the intended uses of the							SD		
	t VI Land, Buildings, and Equipme		vinciti idilas.							
	Complete if the organization answered		Part IV, line 11a. S	ee Form 990, Part	X, line	10.				
	Description of property	(a) Cost or ot basis (investm	her (b) Cost	or other (c)	Accu	mulate	ed	(d) Boo	k value	
19	Land	- '	, , , ,	, ,		2.1				
b	Buildings	I								
	Leasehold improvements		7	6,073.	7	6,0	73.			0.
q	Equipment		98	0,505.	64	$\frac{3}{4}, 38$	37.	33	6,1	
e	Other					., .			,	
	. Add lines 1a through 1e. (Column (d) must ed		(line 10c column	(B))				33	6,1 3	18.

Schedule D (Form 990) 2023

Scriedule D	(1 01111 330) 2023	101111 11111 011111	-
Dart VIII	Invoctments	Other Securities	

Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	11b. See Form 990, Part X, line 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENT IN SUBSIDIARY	8,221,305.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	8,221,305.	
Part VIII Investments - Program Related.		
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	11c. See Form 990, Part X, line 13.
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) LAND	24,855,460.	COST
(2) LAND SUBJECT TO RLE	14,367,954.	COST
(3) ASSETS HELD IN TRUST	987,104.	COST
(4)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets

(5) (6) (7) (8) (9)

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) LAND PROJECTS IN PROCESS	60,460,983.
(2) BENEFICIAL INTEREST IN COMMUNITY FOUNDATION	125,276.
(3) RIGHT OF USE ASSETS	1,071,298.
(4)	
(5)	
<u>(6)</u>	
(8)	
<u>(9)</u>	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	61,657,557.
Part V Other Liebilities	·

40,210,518.

| Part X | Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FUNDS HELD IN TRUST	1,188,888.
(3) BENEFICIARY USE OF RESERVE LIFE	
(4) ESTATE	3,181,304.
(5) DEFERRED COMPENSATION	17,274.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	4,387,466.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the 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

Schedule D (Form 990) 2023

Pa	art XI Reconciliation of Revenue per Audited Fina	ancial Statements With Revenue pe	er Return	
	Complete if the organization answered "Yes" on Form 99	90, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial sta	atements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line	12:		
а	Net unrealized gains (losses) on investments	2a		
b				
С				
d				
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1			
4				
а	a Investment expenses not included on Form 990, Part VIII, line 7	b 4a		
b	Other (Describe in Part XIII.)	4b		
С			4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. F	Part I. line 12.)	5	
Pa	art XII Reconciliation of Expenses per Audited Fir	nancial Statements With Expenses	per Return	
	Complete if the organization answered "Yes" on Form 99	90, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 29			
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
С	0.1			
d				
е	Add lines 2a through 2d		2e	
3				
4				
а	a Investment expenses not included on Form 990, Part VIII, line 7	b 4a		
	Other (Describe in Part XIII.)			
С	Add lines 4a and 4b		4c	
5				
Pa	art XIII Supplemental Information	. ,		
Prov	vide the descriptions required for Part II, lines 3, 5, and 9; Part III, I	ines 1a and 4; Part IV, lines 1b and 2b; Part V	, line 4; Part X, line 2; P	art XI,
lines	s 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part	to provide any additional information.		
PAI	RT V, LINE 4:			
TH:	E FOUNDATION'S ENDOWMENT FUNDS CO	NSISTS OF BOARD DESIGNA	TED UNRESTR	ICTED
NE'	T ASSETS WHICH ARE AVAILABLE FOR	LAND CONSERVATION PROJE	CTS AND	
PE]	RMANENTLY RESTRICTED NET ASSETS R	EQUIRING THAT THE PRINC	IPAL BE INV	ESTED
AN]	D ONLY THE EARNINGS CAN BE USED.			

SCHEDULE J (Form 990)

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.

ZUZ3

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Part I Questions Regarding Compensation

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

IOWA NATURAL HERITAGE FOUNDATION

 $\begin{array}{c} \text{Employer identification number} \\ 42 - 1127544 \end{array}$

			Yes	No
1 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,			
	First-class or charter travel			
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.			
	X Compensation committee Written employment contract			
	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?	4b		
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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		<u>X</u>
b	Any related organization?	5b		X
	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:			
	The organization?	6a		<u>X</u>
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		<u>X</u>
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		<u>X</u>
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) Breakdown of W	I-2 and/or 1099-MISo compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) JOE MCGOVERN	(i)	181,350.	0.	0.	10,881.	7,628.	199,859.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
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	(i)							_
	(ii)							_
	(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 M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

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

Open to Public Inspection

Name of the organization **Employer identification number** IOWA NATURAL HERITAGE FOUNDATION 42-1127544 Types of Property Part I (a) (b) (c) (d) Check if Number of Noncash contribution Method of determining contributions or amounts reported on applicable noncash contribution amounts items contributed Form 990, Part VIII, line 1g Art - Works of art Art - Historical treasures 2 Art - Fractional interests 3 Х 310. FAIR MARKET VALUE Books and publications 4 5 Clothing and household goods Cars and other vehicles 6 Boats and planes 7 Intellectual property 8 22 546,219. FAIR MARKET VALUE Securities - Publicly traded Х 10 Securities - Closely held stock Securities - Partnership, LLC, or 11 trust interests Securities - Miscellaneous 12 13 Qualified conservation contribution -Historic structures Х 4. APPRAISAL Qualified conservation contribution - Other 14 Real estate - Residential 15 Real estate - Commercial 16 816,179.APPRAISAL Х Real estate - Other 17 18 Collectibles Food inventory 19 Drugs and medical supplies 20 Taxidermy 21 Historical artifacts 22 Scientific specimens 23 24 Archeological artifacts 285,950. FAIR MARKET VALUE (LAND Х 25 Other 4,077. FAIR MARKET VALUE X 4 Other 26 27 Other Other 28 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement _____29 Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for Х exempt purposes for the entire holding period? 30a **b** If "Yes," describe the arrangement in Part II. Х Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31 31 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash Х contributions? 32a **b** If "Yes," describe in Part II. If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,

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Schedule M (Form 990) 2023

describe in Part II.

SCHEDULE O (Form 990)

Department of the Treasury

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

IOWA NATURAL HERITAGE FOUNDATION

Employer identification number 42-1127544

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
OUR LAND CONSERVATION PROJECTS RANGE FROM IMPORTANT ECOSYSTEM
CONSERVATION TO PRIVATE WORKING LANDS THROUGHOUT IOWA AND IN PRIORITY
REGIONS SUCH AS THE LOESS HILLS OF WESTERN IOWA, UPPER MISSISSIPPI
RIVER BLUFFLANDS, IOWA GREAT LAKES, PRAIRIE POTHOLE REGIONS, AND
SOUTHERN IOWA GRASSLANDS. INHF WORKS TOWARDS THE CREATION OF LARGER
STRETCHES OF INTER-CONNECTED PROTECTED CONSERVATION LANDS THAT IMPROVE
WILDLIFE HABITAT AND OFFERS MANAGEMENT FOR IMPROVED SOIL HEALTH, WATER
QUALITY, AND OUTDOOR RECREATION.
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
A RANGE OF INHF-OWNED PROPERTIES, SOME OF WHICH ARE OPEN TO THE PUBLIC.
INTERESTED LANDOWNERS LEARN ABOUT OPTIONS FOR PERMANENT LAND PROTECTION
THROUGH PRINTED MATERIALS, ONLINE RESOURCES, AND PERSONAL COMMUNICATION
WITH INHF STAFF. INHF INTRODUCES PEOPLE TO IOWA'S CONSERVATION
CHALLENGES AND SHARES STORIES OF CONSERVATION SUCCESS IN OUR QUARTERLY
MAGAZINE, MEDIA OUTREACH, STRONG DIGITAL AND SOCIAL MEDIA
COMMUNICATION, AND CO-SPONSORED EVENTS AND CONFERENCES
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
THE INTEGRITY OF STATE AND FEDERAL TAX INCENTIVES FOR LAND PROTECTION.
INHF SUPPORTS THE DEVELOPMENT AND IMPLEMENTATION OF LONG-RANGE

LHA 332211 11-14-23

CONSERVATION PLANS. INHF'S LAND CONSERVATION AND TRAIL PROJECTS HELP

FULFILL MULTIPLE LONG-RANGE PLANS DEVELOPED BY FEDERAL

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

STATE

AND

Schedule O (Form 990) 2023

<u>Schedule O (Form 990) 2023</u> Page **2**

Name of the organization IOWA NATURAL HERITAGE FOUNDATION Employer identification number 42-1127544

COUNTY AGENCIES SUCH AS THE IOWA WILDLIFE ACTION PLAN, IOWA MONARCH

CONSERVATION CONSORTIUM ACTION PLAN, IOWA BICYCLE-PEDESTRIAN AND TRAILS

PLAN, PRAIRIE POTHOLE JOINT VENTURE, MULTIPLE WATERSHED MANAGEMENT

AUTHORITY PRIORITIES, PROTECTED WATER AREAS PLAN, IOWA NUTRIENT

REDUCTION STRATEGY, AND THE IOWA OPEN SPACES PLAN.

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

THE FOUNDATION'S AUDIT COMMITTEE REVIEWS THE FORM 990 WITH MANAGEMENT. THE FORM 990 IS ALSO PROVIDED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

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

THE CONFLICT OF INTEREST POLICY IS REQUIRED TO BE REVIEWED ANNUALLY BY EACH MEMBER OF THE BOARD OF DIRECTORS.

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

THE FOUNDATION'S PERSONNEL COMMITTEE CONDUCTS AN ANALYSIS OF COMPARABLE

COMPENSATION EVERY THREE YEARS. THIS ANALYSIS IS CONDUCTED BY A QUALIFIED

CONSULTANT OR VOLUNTEER USING LOCAL AND REGIONAL INFORMATION WHERE

AVAILABLE. THIS DATA IS USED TO RECOMMEND SALARY RANGES AND BENEFITS TO THE

BOARD FOR ITS APPROVAL. THE BOARD IS RESPONSIBLE FOR EVALUATING AND

ESTABLISHING COMPENSATION FOR THE PRESIDENT. THE BOARD AND ITS DESIGNATED

MEMBERS MEET ANNUALLY WITH THE PRESIDENT AND APPROVE THE PRESIDENT'S

COMPENSATION. THE PRESIDENT RECOMMENDS COMPENSATION AND BENEFIT CHANGES FOR

OTHER EMPLOYEES AND THESE ARE REVIEWED ANNUALLY BY THE BOARD. THE PRESIDENT

WELCOMES INPUT FROM THE BOARD AND IS RESPONSIBLE FOR ADJUSTING EMPLOYEE

COMPENSATION BASED UPON THE TOTAL BUDGETED STAFF COMPENSATION APPROVED BY

THE BOARD WITHIN THE ANNUAL BUDGET.

Schedule O (Form 990) 2023 Page **2**

Name of the organization IOWA NATURAL HERITAGE FOUNDATION	Employer identification number 42-1127544
FORM 990, PART VI, SECTION C, LINE 18:	
REQUESTS FOR THE 990 CAN BE DIRECTED TO SUSAN JOHNSON, CFO	O, AT THE INHF
OFFICE IN DES MOINES.	
FORM 990, PART VI, SECTION C, LINE 19:	
THE FOUNDATION'S ORGANIZING DOCUMENTS AND CONFLICT OF INTE	
MADE AVAILABLE TO THE PUBLIC UPON REQUEST FOR THE SAME PER	RIOD OF DISCLOSURE
AS SET FORTH IN SECTION 6104(D). THE FOUNDATION'S FINANCIA	AL STATEMENTS ARE
PART OF FORM 990 AND ARE AVAILABLE UPON REQUEST FOR THE SA	AME PERIOD OF
DISCLOSURE AS SET FORTH IN SECTION 6104(D).	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF REAL ESTATE SUBJECT TO LIFE ESTATE	112,454.
CHANGE IN VALUE OF BENEFICIAL INTEREST	7,747.
EQUITY IN NET INCOME OF SUBSIDIARY	250,953.
TOTAL TO FORM 990, PART XI, LINE 9	371,154.
	_
	_
	_
	_

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

Open to Public Inspection

Name of	IOWA NATURAL H	ERITAGE FOUNDATION					42-11275		illibei
Part I	Identification of Disregarded Entities. Complete	te if the organization answered "Yes"	on Form 990, Part IV, line 33	3.					
	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state o foreign country)	(d) Total inco	(e) me End-of-year	assets	Direct c	(f) ontrolling	9
		-							
		- - -							
Part II	Identification of Related Tax-Exempt Organiza organizations during the tax year.	tions. Complete if the organization a	answered "Yes" on Form 990), Part IV, line 34, t	pecause it had one o	or more	e related tax-exer	npt	
	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Dire	(f) rect controlling entity	cont	g) 512(b)(13) rolled ity?
					501(c)(3))			Yes	No
		-							
		_							
		_							

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

Schedule R (Form 990) 2023

Page 2

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

		,	ı	•							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Direct controlling	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total	Share of	1	ortionate	Code V-UBI	General	Percentage ownership
of related organization		(state or foreign	entity	excluded from tax under	income	end-of-year assets	allocations?		amount in box 20 of Schedule K-1 (Form 1065)	partner	ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes N	0
	1										
	1										
	1										
	1										
	1										
	1										
	1										
	1										
		l .					l				

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

(a) Name, address, and EIN of related organization	(b) Primary activity	Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	ent	tion b)(13) rolled tity?
BOYLAN FARMS INC 42-1017505 505 5TH AVE, STE 444			IOWA NATURAL HERITAGE						
DES MOINES, IA 50309	FARMING	IA	FOUNDATION	C CORP	250,953.	10,549,900.	100%	X	

Page 3

Yes No

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

b	Gift, grant, or capital contribution to related organization(s)				1b		X	
С	Gift, grant, or capital contribution from related organization(s)				1c		X	
d	Loans or loan guarantees to or for related organization(s)				1d		X	
е	Loans or loan guarantees by related organization(s)				1e		Х	
f	Dividends from related organization(s)				1f	X		
	Sale of assets to related organization(s)				1g		X	
h	Purchase of assets from related organization(s)				1h		Х	
i	Exchange of assets with related organization(s)				1i		X	
j	Lease of facilities, equipment, or other assets to related organization(s)				1j		X	
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		X	
ı	Performance of services or membership or fundraising solicitations for related organization(s)							
n	n Performance of services or membership or fundraising solicitations by related organization	ion(s)			1m		X	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s))			1n	X		
0	Sharing of paid employees with related organization(s)				10	X		
							Х	
p Reimbursement paid to related organization(s) for expenses								
q	Reimbursement paid by related organization(s) for expenses				1q		X	
r	Other transfer of cash or property to related organization(s)				1r		X	
s	Other transfer of cash or property from related organization(s)				1s		X	
2	If the answer to any of the above is "Yes," see the instructions for information on who m	nust complete thi	s line, including covered re	elationships and transaction thresholds.				
	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount ir	ivolved			
1)	BOYLAN FARMS INC.	F	341,382.	CASH				
2)	BOYLAN FARMS INC.	F	10,417.	FAIR MARKET VALUE				
٥,								
3)								
4\								
4)								
E)								
5)								
6)								
3210	33 09-28-23	<u> </u>		Schedule	R (For	າ ໑໑ຨ	2022	
32 IC	D U3-20-23	4 =		Scrieduk	in (For	11 990	2023	

Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Dispretion allocat	opor- late tions?	General manage partner	(k) Percentage ownership
									000) 0000