

Form 990-PF

Return of Private Foundation

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

OMB No 1545-0052

2014

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2014 or tax year beginning JUL 1, 2014, and ending JUN 30, 2015

Name of foundation
NORTH ST. PAUL-MAPLEWOOD-OAKDALE ROTARY CLUB FOUNDATION

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite
PO BOX 9248

City or town, state or province, country, and ZIP or foreign postal code
NORTH ST. PAUL, MN 55109

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 198,304.** (Part I, column (d) must be on cash basis.)

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify)

A Employer identification number
41-2012448

B Telephone number
612-720-4153

C If exemption application is pending, check here ☐

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

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

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	11,632.		N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	2,061.	2,061.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	67,711.	0.		STATEMENT 2
	12 Total. Add lines 1 through 11	81,404.	2,061.		
	13 Compensation of officers, directors, trustees, etc	6,192.	0.		6,192.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 3	23.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 4	30,655.	0.		30,655.
	24 Total operating and administrative expenses. Add lines 13 through 23	36,870.	0.		36,847.
	25 Contributions, gifts, grants paid	26,183.			26,183.
	26 Total expenses and disbursements. Add lines 24 and 25	63,053.	0.		63,030.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	18,351.			
	b Net investment income (if negative, enter -0-)		2,061.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			54,694.	77,646.	77,646.
	2 Savings and temporary cash investments			124,659.	120,208.	120,208.
	3 Accounts receivable ▶ 450.					
	Less: allowance for doubtful accounts ▶			600.	450.	450.
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock					
	c Investments - corporate bonds					
	Liabilities	11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other						
14 Land, buildings, and equipment basis ▶						
Less accumulated depreciation ▶						
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)				179,953.	198,304.	198,304.
17 Accounts payable and accrued expenses						
18 Grants payable						
Net Assets or Fund Balances	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe ▶)					
23 Total liabilities (add lines 17 through 22)			0.	0.		
Net Assets or Fund Balances	24 Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	25 Unrestricted					
	26 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			179,953.	198,304.	
30 Total net assets or fund balances			179,953.	198,304.		
31 Total liabilities and net assets/fund balances			179,953.	198,304.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	179,953.
2 Enter amount from Part I, line 27a	2	18,351.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	198,304.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	198,304.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b NONE			
c			
d			
e			

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

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

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	69,872.	197,068.	.354558
2012	54,324.	191,076.	.284306
2011	56,475.	180,581.	.312741
2010	18,645.	133,969.	.139174
2009	11,926.	129,461.	.092120

2 Total of line 1, column (d)	2	1.182899
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.236580
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	198,006.
5 Multiply line 4 by line 3	5	46,844.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	21.
7 Add lines 5 and 6	7	46,865.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	63,030.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	21.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	21.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 * Add lines 1 and 2		5	21.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		21.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2	X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5	X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> MN		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

N/A

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Part VII-A Statements Regarding Activities (continued)

<p>11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)</p>	11	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)</p>	12	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address NSTPMOROTARY.ORG</p>	13	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>14 The books are in care of BRIAN BUCHMAYER Telephone no. 612-720-4153 Located at PO BOX 9248, NORTH ST. PAUL, MN ZIP+4 55109</p>			
<p>15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15</p>			
<p>16 At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country</p>	16	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
<p>1a During the year did the foundation (either directly or indirectly):</p> <p>(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>				
<p>b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A</p>		1b		
<p>c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?</p>		1c		<input checked="" type="checkbox"/>
<p>2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):</p> <p>a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years</p> <p>b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A</p> <p>c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. _____</p>		2b		
<p>3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.) N/A</p>		3b		
<p>4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?</p>		4a		<input checked="" type="checkbox"/>
<p>b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?</p>		4b		<input checked="" type="checkbox"/>

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 5		6,192.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

0.

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Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	201,021.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	201,021.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	201,021.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,015.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	198,006.
6	Minimum investment return. Enter 5% of line 5	6	9,900.

Part XI

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

1	Minimum investment return from Part X, line 6	1	9,900.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	21.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	21.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	9,879.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	9,879.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	9,879.

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	63,030.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	63,030.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	21.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	63,009.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				9,879.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	5,583.			
b From 2010	8,877.			
c From 2011	47,476.			
d From 2012	44,812.			
e From 2013	60,065.			
f Total of lines 3a through e	166,813.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	63,030.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				9,879.
e Remaining amount distributed out of corpus	53,151.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	219,964.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	5,583.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	214,381.			
10 Analysis of line 9:				
a Excess from 2010	8,877.			
b Excess from 2011	47,476.			
c Excess from 2012	44,812.			
d Excess from 2013	60,065.			
e Excess from 2014	53,151.			

N/A

☐ 4942(j)(3) or ☐ 4942(j)(5)

Tax year	Prior 3 years			(e) Total
(a) 2014	(b) 2013	(c) 2012	(d) 2011	

(4) Gross investment income

1 Information Regarding Foundation Managers:

NONE

NONE

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

CLUB FOUNDATION

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

Form 990-PF (2014)

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income	
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		
1 Program service revenue:							
a _____							
b _____							
c _____							
d _____							
e _____							
f _____							
g Fees and contracts from government agencies							
2 Membership dues and assessments							
3 Interest on savings and temporary cash investments				14	2,061.		
4 Dividends and interest from securities							
5 Net rental income or (loss) from real estate:							
a Debt-financed property							
b Not debt-financed property							
6 Net rental income or (loss) from personal property							
7 Other investment income							
8 Gain or (loss) from sales of assets other than inventory							
9 Net income or (loss) from special events				01	67,711.		
10 Gross profit or (loss) from sales of inventory							
11 Other revenue:							
a _____							
b _____							
c _____							
d _____							
e _____							
12 Subtotal. Add columns (b), (d), and (e)			0.		69,772.	0.	
13 Total. Add line 12, columns (b), (d), and (e)						13 69,772.	

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		X
	(2) Other assets		X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

Date 8/7/2015

President
Title

May the IRS discuss this return with the preparer shown below (see instr.)?

☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BARBARA L. BUCKLEY	BARBARA L. BUCKLE	08/06/15		P00187698
	Firm's name ▶ WILKERSON, GUTHMANN & JOHNSON, LTD			Firm's EIN ▶ 41-0996210	
	Firm's address ▶ 1210 WEST COUNTY ROAD E, STE 100 ARDEN HILLS, MN 55112			Phone no. 651 222-1801	

Form 990-PF (2014)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ANCHOR BANK	2,061.	2,061.	
TOTAL TO PART I, LINE 3	2,061.	2,061.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	67,711.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	67,711.	0.	

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES-Y.E. 6/30/14	23.	0.		0.
TO FORM 990-PF, PG 1, LN 18	23.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MN STATE FILING FEE	25.	0.		25.
OFFICE SUPPLIES AND EXPENSES	49.	0.		49.
MISCELLANEOUS PUBLIC RELATIONS & MEMBERSHIP EXPENSES	614.	0.		614.
SENIOR CHRISTMAS LUNCHEON	1,680.	0.		1,680.

ROTARY PARK EXPENSES (BENCHES & SIGNS)	6,335.	0.	6,335.
YOUTH EXCHANGE STUDENT EXPENSES	3,004.	0.	3,004.
MISCELLANEOUS EXPENSES	210.	0.	210.
STUDENT OF THE YEAR EXPENSES AND AWARDS	374.	0.	374.
FUND RAISING EXPENSES-SPORTING CLAY SHOOT	17,948.	0.	17,948.
FUND RAISING EXPENSES-FLAG PROJECT	416.	0.	416.
TO FORM 990-PF, PG 1, LN 23	30,655.	0.	30,655.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS STATEMENT 5
TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JOE MILLER PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
CAROLYN BENDER PO BOX 9248 NORTH ST. PAUL, MN 55109	SECRETARY-DIRECTOR 8.00	5,392.	0.	0.
BRIAN BUCHMAYER PO BOX 9248 NORTH ST. PAUL, MN 55109	TREASURER-DIRECTOR 8.00	0.	0.	0.
SONYA CZEREPAK PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PAST PRESIDENT 1.00	0.	0.	0.
FRAN IVORY PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
TONY CAVALLARO PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
APRIL LIVERS PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR-SECRETARY ELECT 6.00	800.	0.	0.

NORTH ST. PAUL-MAPLEWOOD-OAKDALE ROTARY

41-2012448

JACK CONZEMIUS PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
BARRY STAR PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
BRYAN KEMNETZ PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
JOHN OPHEIM PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PRESIDENT 10.00	0.	0.	0.
BRIDGET WHEELER PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

6,192.

0.

0.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ANCHOR BANK	2,061.	2,061.	
TOTAL TO PART I, LINE 3	2,061.	2,061.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	67,711.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	67,711.	0.	

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAXES-Y.E. 6/30/14	23.	0.		0.
TO FORM 990-PF, PG 1, LN 18	23.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MN STATE FILING FEE	25.	0.		25.
OFFICE SUPPLIES AND EXPENSES	49.	0.		49.
MISCELLANEOUS PUBLIC RELATIONS & MEMBERSHIP EXPENSES	614.	0.		614.
SENIOR CHRISTMAS LUNCHEON	1,680.	0.		1,680.

ROTARY PARK EXPENSES (BENCHES & SIGNS)	6,335.	0.	6,335.
YOUTH EXCHANGE STUDENT EXPENSES	3,004.	0.	3,004.
MISCELLANEOUS EXPENSES STUDENT OF THE YEAR EXPENSES AND AWARDS	210.	0.	210.
FUND RAISING EXPENSES-SPORTING CLAY SHOOT	374.	0.	374.
FUND RAISING EXPENSES-FLAG PROJECT	17,948.	0.	17,948.
	416.	0.	416.
TO FORM 990-PF, PG 1, LN 23	30,655.	0.	30,655.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS STATEMENT 5
TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JOE MILLER PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
CAROLYN BENDER PO BOX 9248 NORTH ST. PAUL, MN 55109	SECRETARY-DIRECTOR 8.00	5,392.	0.	0.
BRIAN BUCHMAYER PO BOX 9248 NORTH ST. PAUL, MN 55109	TREASURER-DIRECTOR 8.00	0.	0.	0.
SONYA CZEREPAK PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PAST PRESIDENT 1.00	0.	0.	0.
FRAN IVORY PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
TONY CAVALLARO PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
APRIL LIVERS PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR-SECRETARY ELECT 6.00	800.	0.	0.

NORTH ST. PAUL-MAPLEWOOD-OAKDALE ROTARY

41-2012448

JACK CONZEMIUS PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
BARRY STAR PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
BRYAN KEMNETZ PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
JOHN OPHEIM PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PRESIDENT 10.00	0.	0.	0.
BRIDGET WHEELER PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

6,192.

0.

0.

North St. Paul - Maplewood -
Oakdale Rotary Club Foundation
EIN: 41-2012448
Y.E. June 30, 2015

Form 990-PF XV, Line 3a

Pg. 1 of 2

<u>Recipient Name and Address</u>	<u>If recipient is an Individual, show any relationship to any foundation manager or substantial contributor</u>	<u>Foundation Status of recipient</u>	<u>Purpose of grant or contribution</u>	<u>Amount</u>
Community				
Boy Scouts of America, 5300 Glenwood Ave Golden Valley, MN	N/A	Public Charity	General Operating	1,500
North St Paul Emergency Food Shelf, 2538 Seppala Blvd North St Paul, MN 55109	N/A	Public Charity	General Operating	1,876
North Star Museum of Boy & Girl Scouting, 2640 7th Ave E, N. St. Paul, MN 55109	N/A	Public Charity	General Operating	1,000
Northeast Family YMCA, 2100 Orchard Ln White Bear, MN 55110	N/A	Public Charity	General Operating	1,500
North High School Choir, 2614 11th Ave E North St Paul, MN 55109	N/A	Public Charity	General Operating	250
			Total Community	6,126
International				
Rotary District 5960 - Fast for Hope, 2233 Hamline Ave #620 Roseville, MN 55113	N/A	Public Charity	General Operating	500
Remember Niger Coalition, 6737 Riga Street NE, Rockfor, MI 49341	N/A	Public Charity	Student Sponsorship	900
Rotary International, 1560 Sherman Ave Evanston, Ill 60201	N/A	Public Charity	Donation to the Paul Harris Foundation	4,000
Rotary International, 1560 Sherman Ave Evanston, Ill 60201	N/A	Public Charity	Donation to Polio Plus Campaign	1,000
			Total International	6,400
New Generations				
Tartan High School, 828 Greenway Ave N Oakdale, MN 55128	N/A	Public Charity	Donation - Uprising Club	950
			Total New Generations	950

North St. Paul - Maplewood -
Oakdale Rotary Club Foundation
EIN: 41-2012448
Y.E. June 30, 2015

Form 990-PF XV, Line 3a

Pg. 2 of 2

<u>Recipient Name and Address</u>	<u>If recipient is an Individual, show any relationship to any foundation manager or substantial contributor</u>	<u>Foundation Status of recipient</u>	<u>Purpose of grant or contribution</u>	<u>Amount</u>
Vocational				
Gustavus Adolphus College, 800 W. College Ave, St Peter, MN 56082	N/A	Public Charity	Scholarship - Derek Huntley	1,500
College of St Benedict, 2850 Abbey Rd , Collegeville, MN 56321	N/A	Public Charity	Scholarship - Grace Cardinal	1,500
Washington University, 1 Brookings Dr, St. Louis, MO 63130	N/A	Public Charity	Scholarship - Hena Vadher	1,500
University of St. Thomas, 2115 Summit Ave., St Paul, MN 55105	N/A	Public Charity	Scholarship - Austin Otto	1,500
St. Paul College, 235 Marshall Ave., St. Paul, MN 55102	N/A	Public Charity	Scholarship - Dominic Dee	0
The Dictionary Project (Literacy), PO Box 1845 Charleston, SC 29402	N/A	Public Charity	Dictionaries provided to 3rd grade students	2,267
School District 622 Foundation, PO Box 9979 Maplewood, MN 55109	N/A	Public Charity	STAARS Donation	2,000
School District 622 Foundation, PO Box 9979 Maplewood, MN 55109	N/A	Public Charity	Various Donations	800
St. Paul Rotary Club, 401 N. Robert Street, Suite 150, St. Paul, MN 55101	N/A	Public Charity	Camp RYLA	990
World Citizens, 211 East 43rd St, Suite 905, New York, NY 10017	N/A	Public Charity	Donation	200
North High School, 2416 11th Ave E, North St Paul, MN 55109	N/A	Public Charity	All Night Senior Party	50
Minnesota Twins Community Fund, Minneapolis, MN	N/A	Public Charity	Donation	200
Tartan High School, 828 Greenway Ave N Oakdale, MN 55128	N/A	Public Charity	DECCA Donation	200
			Total Vocational	12,707
			Total Grants Paid	26,183