

Form **990-PF****Return of Private Foundation**

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

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**

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

A Employer identification number

41-2012448

Number and street (or P.O. box number if mail is not delivered to street address)

PO BOX 9248

Room/suite

B Telephone number

651-300-0521

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☐ Final return☐ Address change☐ Initial return of a former public charity☐ Amended return☐ Name changeC 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 ☐H Check type of organization: ☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationE If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)

\$ 250,440.J Accounting method: ☒ Cash ☐ Accrual☐ Other (specify) _____

(Part I, column (d), must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☒**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	10,685.		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	2,946.	2,946.		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				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income	55,633.	0.		STATEMENT 2
12 Total. Add lines 1 through 11	69,264.	2,946.		
13 Compensation of officers, directors, trustees, etc	2,900.	0.		2,900.
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	33.			0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 4	51,888.	0.		51,888.
24 Total operating and administrative expenses. Add lines 13 through 23	54,821.	0.		54,788.
25 Contributions, gifts, grants paid	46,881.			46,881.
26 Total expenses and disbursements. Add lines 24 and 25	101,702.	0.		101,669.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-32,438.			
b Net investment income (if negative, enter -0-)		2,946.		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	135,221.	140,340.	140,340.
	2 Savings and temporary cash investments	147,657.	109,750.	109,750.
	3 Accounts receivable ▶ 350.			
	Less: allowance for doubtful accounts ▶		350.	350.
	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)		282,878.	250,440.	250,440.
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	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/>			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/>			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	282,878.	250,440.	
29 Total net assets or fund balances	282,878.	250,440.		
30 Total liabilities and net assets/fund balances	282,878.	250,440.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	282,878.
2 Enter amount from Part I, line 27a	2	-32,438.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	250,440.
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 29	6	250,440.

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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 (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
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.

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

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7 } 2

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 doesn't qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	83,610.	289,411.	.288897
2017	53,987.	245,589.	.219827
2016	62,484.	229,304.	.272494
2015	45,807.	220,420.	.207817
2014	63,009.	198,006.	.318218

2 Total of line 1, column (d)

2

1.307253

3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years

3

.261451

4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5

4

269,716.

5 Multiply line 4 by line 3

5

70,518.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6

29.

7 Add lines 5 and 6

7

70,547.

8 Enter qualifying distributions from Part XII, line 4

8

101,669.

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

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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)			
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		1	29.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	29.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	29.
6 Credits/Payments:			
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a	0.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d	0.	
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	0.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	29.	
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 2020 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?	1a	X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the 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.	1b	X
1c Did the foundation file Form 1120-POL for this year?	1c	X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <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"/> <u>MN</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b	X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	X

N/A

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Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>NSTPMOROTARY.ORG</u>	X	
14 The books are in care of ► <u>BRIAN BUCHMAYER</u> Telephone no. ► <u>612-720-4153</u> Located at ► <u>PO BOX 9248, NORTH ST. PAUL, MN</u> ZIP+4 ► <u>55109</u>		
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	N/A	
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(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	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?		X

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
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	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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

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

(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		2,900.	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	273,823.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	273,823.
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	273,823.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	4,107.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	269,716.
6	Minimum investment return. Enter 5% of line 5	6	13,486.

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	13,486.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	29.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	29.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	13,457.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	13,457.
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	13,457.

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	101,669.
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	101,669.
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	29.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	101,640.

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				13,457.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019.				
a From 2014	53,151.			
b From 2015	34,836.			
c From 2016	51,071.			
d From 2017	41,763.			
e From 2018	69,205.			
f Total of lines 3a through e	250,026.			
4 Qualifying distributions for 2019 from Part XII, line 4. ▶ \$	101,669.			
a Applied to 2018, 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 2019 distributable amount				13,457.
e Remaining amount distributed out of corpus	88,212.			
5 Excess distributions carryover applied to 2019 (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:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	338,238.			
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 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				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 2014 not applied on line 5 or line 7	53,151.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	285,087.			
10 Analysis of line 9:				
a Excess from 2015	34,836.			
b Excess from 2016	51,071.			
c Excess from 2017	41,763.			
d Excess from 2018	69,205.			
e Excess from 2019	88,212.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

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

b Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or ☐ 4942(j)(5)

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

b 85% of line 2a

c Qualifying distributions from Part XII,
line 4, for each year listed

d Amounts included in line 2c not used directly for active conduct of exempt activities

e Qualifying distributions made directly
for active conduct of exempt activities
Subtract line 2d from line 2c

3 Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test - enter:
(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed

c "Support" alternative test - enter:

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

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

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

c Any submission deadlines?

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

NORTH ST. PAUL-MAPLEWOOD-OAKDALE ROTARY

Form 990-PF (2019)

CLUB FOUNDATION

41-2012448

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Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED LIST OF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR				46,881.
Total			3a	46,881.
b Approved for future payment				
NONE				
Total			3b	0.

Form 990-PF (2019)

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (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

(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

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

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

8/21/2020
Date

► TREPSURER
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 ☐ self-employed

PTIN

BARBARA L. BUCKLEY

BARBARA L. BUCKLE

08/19/20

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** (2019)

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
LAKE AREA BANK	2,946.	2,946.	
TOTAL TO PART I, LINE 3	2,946.	2,946.	

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	55,633.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	55,633.	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. 6/30/19	33.	0.		0.
TO FORM 990-PF, PG 1, LN 18	33.	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
ROTARY CLUB OF DILI-TIMOR				
LESTE ROAD	11,045.	0.		11,045.
OFFICE SUPPLIES AND EXPENSES	165.	0.		165.
MISCELLANEOUS PUBLIC				
RELATIONS & MEMBERSHIP				
EXPENSES	632.	0.		632.
ROTARY PARK EXPENSES	24,485.	0.		24,485.
MISCELLANEOUS EXPENSES	193.	0.		193.
STUDENT OF THE YEAR EXPENSES				
AND AWARDS	227.	0.		227.
FUND RAISING				
EXPENSES-SPORTING CLAY SHOOT	14,572.	0.		14,572.
FUND RAISING EXPENSES-FLAG				
PROJECT	569.	0.		569.
TO FORM 990-PF, PG 1, LN 23	51,888.	0.		51,888.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 5

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
RICK PRATT PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR 1.00	0.	0.	0.
BARBARA BUCKLEY PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PRESIDENT ELECT 1.00	0.	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 1.00	0.	0.	0.
ANITA JADER PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PAST PRESIDENT 1.00	0.	0.	0.
APRIL LIVERS PO BOX 9248 NORTH ST. PAUL, MN 55109	SECRETARY & EXECUTIVE DIRE 8.00	2,900.	0.	0.
JOHN POULSON 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.
NOEMI TREVINO PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PRESIDENT 10.00	0.	0.	0.
SHAWN BERRY PO BOX 9248 NORTH ST. PAUL, MN 55109	DIRECTOR - PAST PRESIDENT 1.00	0.	0.	0.

NORTH ST. PAUL-MAPLEWOOD-OAKDALE ROTARY

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JOE MILLER	DIRECTOR			
PO BOX 9248	1.00	0.	0.	0.
NORTH ST. PAUL, MN 55109				

KRISTEN POFFENBERGER	DIRECTOR			
PO BOX 9248	1.00	0.	0.	0.
NORTH ST. PAUL, MN 55109				

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

<u>2,900.</u>	<u>0.</u>	<u>0.</u>
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North St. Paul - Maplewood -
Oakdale Rotary Club Foundation
EIN: 41-2012448
Y.E. June 30, 2020

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>
New Generations				
Feed My Starving Children, 990 Lone Oak Rd, Ste 136, Eagan, MN 55121	N/A	Public Charity	General Operating	300
Twin Cities Rotaract, 2233 Hamline Ave N #620, St Paul, MN 55113	N/A	Public Charity	Ronald McDonald House Project	100
Tartan High School, 828 Greenway Ave N, Oakdale, MN 55128	N/A	Public Charity	Donation - Uprising Club	400
			Total New Generations	800
Vocational				
University of Northwestern-St. Paul, 3003 Snelling Ave N, Roseville, MN 55113	N/A	Public Charity	Scholarship - Aaron Anderson	1,500
North Dakota University, Grand Forks, North Dakota	N/A	Public Charity	Scholarship - Nathan Huntley	1,500
University of Minnesota, 231 Pillsbury Dr, SE, Minneapolis, MN 55455	N/A	Public Charity	Scholarship - Lui Li	1,500
University of Minnesota, 231 Pillsbury Dr, SE, Minneapolis, MN 55455	N/A	Public Charity	Scholarship - Rachael Foreseen	1,500
Iowa State University, Ames, IA 50011	N/A	Public Charity	Scholarship - Regan Kiester	1,500
Bethel University, 3900 Bethel Dr, St Paul, MN 55112	N/A	Public Charity	Scholarship - Luisa Rubines	1,500
Augustana University, 2001 S Summit Ave, Sioux Falls, SD 57197	N/A	Public Charity	Scholarship - Michelle Martinson	1,500
The Dictionary Project (Literacy), PO Box 1845 Charleston, SC 29402	N/A	Public Charity	Dictionaries provided to 3rd grade students	3,059
916 Foundation, 2540 County Rd F East, White Bear Lake, MN 55110	N/A	Public Charity	General	150
School District 622 Foundation, PO Box 9979 Maplewood, MN 55109	N/A	Public Charity	STAARS Donation	1,000
Edina Rotary Foundation, 4801 W. 50th St, Edina, MN 55424	N/A	Public Charity	Camp Enterprise-2 students	375
			Total Vocational	15,084
			Total Grants Paid	46,881

North St. Paul - Maplewood -
Oakdale Rotary Club Foundation
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Y.E. June 30, 2020

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>
Salvation Army, 2080 Woodlynn Ave Maplewood, MN 55109	N/A	Public Charity	General Operating	500
ISD 622, 2520 E 12th Ave, North St. Paul, MN 55109	N/A	Public Charity	Teacher BBQ & Comm. Ed.	100
North St. Paul Emergency Food Shelf, 2538 Seppala Blvd North St Paul, MN 55109	N/A	Public Charity	General Operating	1,656
Sheridan Story, 2723 Patton Rd, Roseville, MN 55113	N/A	Public Charity	General Operating	1,500
Maplewood YMCA, 2100 White Bear Ave., Maplewood, MN 55109	N/A	Public Charity	Maple Ponds Community	15,168
ISD 622, 2520 E 12th Ave, North St. Paul, MN 55109	N/A	Public Charity	The Kindergarten Roundup - Books	537
Tubman, 3111 1st Ave S, Minneapolis, MN 55408	N/A	Public Charity	General Operating	1,000
North High School Choir, 2614 11th Ave E North St Paul, MN 55109	N/A	Public Charity	General Operating	300
Karen Football Association, 1772 E. Shore Dr , Maplewood, MN 55109	N/A	Public Charity	General Operating	1,000
Canvas Health, 7066 Stillwater Blvd N , Oakdale, MN 55128	N/A	Public Charity	General Operating	500
PeaceMaker, MN, 2131 Fairview Ave N Ste E, Roseville, MN 55113	N/A	Public Charity	General Operating	250
			Total Community	22,511
International				
White Bear Rotary Foundation, PO Box 10809, White Bear Lake, MN 55110	N/A	Public Charity	Costa Rica Water Project	500
Arden Hills-Shoreview Rotary Club, 1273 W. County Rd. E, Arden Hills, MN 55112	N/A	Public Charity	Fresh Water Hygiene Project	500
St. Paul Rotary Club, 401 Robert St N #150, St. Paul, MN 55101	N/A	Public Charity	Rowanda Ultra Sound Project	500
Sylvia's Children, 89 Middletown Road, Holmdel, NH 07733	N/A	Public Charity	Uganda Student Sponsorship	380
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	526
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	1,580
			Total International	8,486