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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2010****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2010 calendar year, or tax year beginning July 1, 2010, and ending June 30, 2011**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☒ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organizationHighlands Elem. School Parent Teacher Org.

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

Room/suite

5505 Doncaster Way

City or town, state or country, and ZIP + 4

Edina, MN 55436-2017**D** Employer identification number27-2411488**E** Telephone number952-848-4500**F** Group Exemption

Number ►

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ►**I** Website: ► www.parents.edina.k12.mn.us/highlands**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J** Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c)( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II,

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 119,837**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	7,428
	2	Program service revenue including government fees and contracts	2	3,794
	3	Membership dues and assessments	3	15,468
	4	Investment income	4	108
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	b	Gross income from fundraising events (not including \$ <u>81,757</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	81,757
	c	Less: direct expenses from gaming and fundraising events	6c	19,277
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	62,480
	7a	Gross sales of inventory, less returns and allowances	7a	11,282
	b	Less: cost of goods sold	7b	8,853
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2,429
	8	Other revenue (describe in Schedule O)	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	91,707
	10	Grants and similar amounts paid (list in Schedule O)	10	63,533
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	850
14	Occupancy, rent, utilities, and maintenance	14		
15	Printing, publications, postage, and shipping	15		
16	Other expenses (describe in Schedule O)	16	1,030	
17	<b>Total expenses.</b> Add lines 10 through 16	17	65,413	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	26,294
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	0
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	37,794
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	64,088

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2010)

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**Part II**    **Balance Sheets.** (see the instructions for Part II.)

\* Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .		22 64,088
23 Land and buildings . . . . .		23
24 Other assets (describe in Schedule O) . . . . .		24
25 <b>Total assets</b> . . . . .	0	25 64,088
26 <b>Total liabilities</b> (describe in Schedule O) . . . . .		26
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	0	27 64,088

<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (see the instructions for Part III.)
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Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

What is the organization's primary exempt purpose? Elem. school educational support  
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

28	Student programs fund supplemental needs of school children and provide enrichment in areas previously available, but discontinued due to public funding decreases (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	28a	44,916
29	Improvement of physical education program by enhancement of outdoor natural play area (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	29a	15,016
30	Staff development & communication provides parent/teacher opportunities for relationship building & special teacher seminars for which funding is unavailable (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	30a	3,601
31	Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a) . . . . . <input type="checkbox"/>	32	63,533

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V ☒

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
<b>34</b>	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	X	
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?		X
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37a</b> None		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <b>None</b> , section 4912 <b>None</b> ; section 4955 <b>None</b>		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>None</b>		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>None</b>		
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
<b>41</b>	List the states with which a copy of this return is filed. <b>Minnesota</b>		
<b>42a</b>	The organization's books are in care of <b>Heidi Chen</b> Telephone no. <b>952-848-4500</b> Located at <b>5505 Doncaster Way, Edina, MN</b> ZIP + 4 <b>55436-2017</b>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	If "Yes," enter the name of the foreign country: <b>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country		X
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year <b>43</b>		
<b>44a</b>	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
<b>b</b>	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
<b>c</b>	Did the organization receive any payments for indoor tanning services during the year?		X
<b>d</b>	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

- 45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
- a** 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," Form 990 and Schedule R must be completed instead of Form 990-EZ (see instructions)
- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
<b>45</b>		X
<b>45a</b>		X
<b>46</b>		X

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization a section 527 organization?
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

	Yes	No
<b>47</b>		X
<b>48</b>		X
<b>49a</b>		X
<b>49b</b>		X

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

**f** Total number of other employees paid over \$100,000 **▶** \_\_\_\_\_

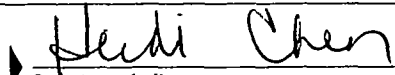
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 **▶** \_\_\_\_\_

- 52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A **▶** ☒ Yes ☐ No

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.

**Sign Here**  **2/8/12**  
 Signature of officer Date  
 Heidi Chen, Treasurer  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <b>▶</b>	Firm's EIN <b>▶</b>		Phone no <b>▶</b>	
Firm's address <b>▶</b>				

May the IRS discuss this return with the preparer shown above? See instructions **▶** ☐ Yes ☐ No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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. ▶ See separate instructions.

OMB No 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

Highlands Elem School Parent Teacher Organization

Employer identification number

27-2411488

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a ☐ Type I
  - b ☐ Type II
  - c ☐ Type III—Functionally integrated
  - d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? Yes No
  - (ii) A family member of a person described in (i) above? 11g(ii) Yes No
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii) Yes No
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									0

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

Schedule A (Form 990 or 990-EZ) 2010

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business 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 IV).						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>33 1/3% support test—2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	0	0	0	0	22,896	22,896
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0	0	96,833	96,833
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	0	0	0	0	119,729	119,729
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						119,729

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6	0	0	0	0	119,729	119,729
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	0	108	108
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	0	0	0	0	108	108
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						119,837
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input checked="" type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33<sup>1</sup>/<sub>3</sub>% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33<sup>1</sup>/<sub>3</sub>%, and line 17 is not more than 33<sup>1</sup>/<sub>3</sub>%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- b 33<sup>1</sup>/<sub>3</sub>% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33<sup>1</sup>/<sub>3</sub>%, and line 18 is not more than 33<sup>1</sup>/<sub>3</sub>%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐



**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

Highlands Elem. School Parent Teacher Organization

Employer identification number

27-2411488

The assets of the Highlands PTA (Taxpayer ID# 41-1686705) were transferred effective July 1, 2010 to this organization as successor. Prio to this transfer, the Highlands PTO had no assets or liabilities. This information was provided to the IRA as part of the Highlands PTO Applicaiton for Recognition of Exemption (Form 1023). Determination Letter issued 10/25/10 and Articles of Incorporation are attached for reference.

State of Minnesota

**SECRETARY OF STATE**

CERTIFICATE OF INCORPORATION

I, Mark Ritchie, Secretary of State of Minnesota, do certify that. Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

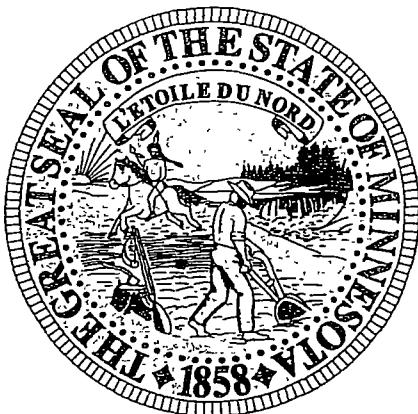
This corporation is now legally organized under the laws of Minnesota.

Corporate Name: Highlands Elementary School Parent Teacher Organization

Corporate Charter Number: 3816268-2

Chapter Formed Under: 317A

This certificate has been issued on 04/27/2010.



*Mark Ritchie*  
Secretary of State.

ND 012



**ARTICLES OF INCORPORATION  
OF  
HIGHLANDS ELEMENTARY SCHOOL  
PARENT TEACHER ORGANIZATION**

The undersigned is an individual 18 years or age or older and adopts the following Articles of Incorporation for the purpose of organizing a nonprofit corporation under the provisions of the Minnesota Nonprofit Corporation Act, Minnesota Statutes, Chapter 317A.

**ARTICLE I  
NAME**

The name of this corporation shall be the **Highlands Elementary School Parent Teacher Organization**.

**ARTICLE II  
REGISTERED OFFICE ADDRESS**

The place in Minnesota where the principal office of the corporation is to be located is **5505 Doncaster Way, Edina, Minnesota 55436**.

**ARTICLE III  
PURPOSE**

1. This corporation is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (the "Code"). The corporation's specific purpose shall be the advancement of education at Highlands Elementary School, located at 5505 Doncaster Way, Edina, Minnesota, by

supporting and assisting the teachers, staff and students.

2. For such purposes, and not otherwise, this corporation shall have and may exercise all powers that are afforded to this corporation by the Minnesota Nonprofit Corporation Act and by any future laws amendatory thereof and supplementary thereto; provided, however, that this corporation shall not carry on any activity not permitted to be carried on by a corporation that is exempt from federal income tax under Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code or by a corporation that is described in, and contributions to which are deductible for federal income and estate tax purposes under, Sections 170(c) and 2055(a) of the Code.

3. All references in these Articles of Incorporation to a particular section of the Code shall include the corresponding provisions of any future federal tax law.

#### **ARTICLE IV PROHIBITED ACTIVITIES**

1. No part of the net income or earnings of this corporation shall, directly or indirectly, inure to the benefit of any person having a personal and private interest in the activities of the corporation, but this corporation may pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes set forth in Article III hereof. No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, except pursuant to an election under, and as permitted by, Section 501(h) of the Code, and this

corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of, or in opposition to, any candidate for public office. Except as permitted by applicable law, this corporation shall not lend money to, or guarantee the obligation of, any director or officer of this corporation.

2. Notwithstanding any other provisions of this document, the corporation shall not carry on any other activities not permitted to be carried on by an organization exempt from federal income tax under Section 501(3)(c) of the Internal Revenue code or corresponding section of any future tax code, or by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or any corresponding section of any future tax code.

## **ARTICLE V INCORPORATOR**

The name and address of the incorporator, who is an adult natural person, is:

Name

Address

R. Thomas Ruppert

5276 Lochloy Drive  
Edina, MN 55436

## **ARTICLE VI MEMBERS**

This corporation shall have members. The eligibility, rights and obligations of the members shall be determined by the corporation's Bylaws.

## **ARTICLE VII DIRECTORS**

1. The management and direction of the business and affairs of this corporation shall be vested in a Board of Directors. No director shall have any right, title or interest in or to any property of the corporation. The number, qualifications, terms of office, method of selection or election, powers, authority, and duties of the directors of this corporation, the time, place and manner of their meetings, and such other provisions with respect to them as are not inconsistent with the express provisions of these Articles of Incorporation shall be as specified in or prescribed pursuant to the Bylaws of this corporation.

2. The number of directors constituting the initial board of directors is nine (9); their names and address are as follows:

Elizabeth Bellas, 6016 Beard Avenue South, Edina, MN 55410  
Elizabeth Burnett, 4821 Vandervork Avenue, Edina, MN 55436  
Heidi Chen, 4833 Irving Avenue South, Minneapolis, MN 55419  
Lisa Dooley, 5505 Doncaster Way, Edina, MN 55436  
Peter Hodne, 4532 Tower Street, Edina, MN 55424  
Kristine Merta, 6625 Parkwood Road, Edina, MN 55436  
R. Thomas Ruppert, 5276 Lochloy Drive, Edina, MN 55436  
Julie Steele, 4404 W. 44th Street, Edina, MN 55416  
Stephanie Zahrbock, 4517 Laguna Drive, Edina, MN 55435

3. Members of the initial board of directors shall serve until the next scheduled elections prescribed pursuant to the provisions of the Bylaws, or until they are removed as provided in the Bylaws.

## **ARTICLE VIII PERSONAL LIABILITY**

Neither the directors, officers, committee members, members, employees or agents of this corporation shall be personally liable for the payment of any debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of any of the directors, officers, committee members, members, employees or agents be subject to the payment of the debts or obligations of this corporation to any extent whatsoever.

#### ARTICLE IX DURATION/DISSOLUTION

The duration of the corporate existence shall be perpetual until dissolution. This corporation may be dissolved in accordance with the laws of the State of Minnesota. Upon dissolution of this corporation, and after the payment of all liabilities and obligations of this corporation and all costs and expenses incurred by this corporation in connection with such dissolution, any remaining assets shall be distributed for one or more of the corporation's exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

IN WITNESS WHEREOF, I have hereunto set my hand this 22<sup>nd</sup> day  
April, 2010.



R. Thomas Ruppert, Incorporator  
Address: 5276 Lochloy Drive  
Edina, MN 55436

STATE OF MINNESOTA  
DEPARTMENT OF STATE  
FILED

APR 27 2010

*Mark Ritchie*  
Secretary of State





Highlands Elementary School PTO

See Article VII "Directors" for nine initial Board of Directors

Elizabeth Bellas  
Elizabeth Burnett  
Heidi Chen  
Lisa Dooley  
Peter Hodne  
Kristine Merta  
R. Thomas Ruppert  
Julie Steele  
Stephanie Zahrbock

7/1/10-11 Board of Directors

Co-president	Elizabeth Burnett
Co-president	R. Thomas Ruppert
Co-president Elect - CP	Amy Blackmore
Co-president Elect - Discovery	Katie Mahlum
Treasurer	Amy Essma
Treasurer Elect	Heidi Chen
Depositing Treasurer	Monique Jepson
Secretary	Erika Skanse
Site Council/PTO Liaison	Betsy Pfeifer
Principal	Peter Hodne
Staff Liaison	Lisa Dooley