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Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0052

2011

For calendar year 2011 or tax year beginning JUN 1, 2011 , and ending MAY 31, 2012

Name of foundation

MOSAIC COMPANY FOUNDATION

A Employer identification number

27-0304734

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

3033 CAMPUS DRIVE | E490

B Telephone number

763-577-2700

City or town, state, and ZIP code

PLYMOUTH, MN 55441

C If exemption application is pending, check here ▶ ☐

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

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 foundation

E 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) ▶$ 4,329,016.

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 ▶ ☐

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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	7,000,000.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	6,653.	6,291.		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				
	12 Total. Add lines 1 through 11	7,006,653.	6,291.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	20,000.	0.		20,000.
	c Other professional fees STMT 3	4,105.	4,105.		0.
	17 Interest				
	18 Taxes STMT 4	57,270.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	1,238.	0.		1,238.
	24 Total operating and administrative expenses. Add lines 13 through 23	82,613.	4,105.		21,238.
	25 Contributions, gifts, grants paid	7,733,941.			7,732,816.
	26 Total expenses and disbursements. Add lines 24 and 25	7,816,554.	4,105.		7,754,054.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-809,901.			
	b Net investment income (if negative, enter -0-)		2,186.		
	c Adjusted net income (if negative, enter -0-)			N/A	

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	3,814,867.	4,001,042.	4,001,042.
	2 Savings and temporary cash investments	1,981,981.	327,974.	327,974.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	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			
	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)	5,796,848.	4,329,016.	4,329,016.
Liabilities	17 Accounts payable and accrued expenses	57,245.		
	18 Grants payable	1,258,348.		
	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)	1,315,593.	0.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	4,481,255.	4,329,016.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances**	4,481,255.	4,329,016.	
	31 **Total liabilities and net assets/fund balances**	5,796,848.	4,329,016.	

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	4,481,255.
2	Enter amount from Part I, line 27a	2	-809,901.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3	659,168.
4	Add lines 1, 2, and 3	4	4,330,522.
5	Decreases not included in line 2 (itemize) ▶ UNREALIZED GAIN/LOSS ON INVESTMENTS	5	1,506.
6	**Total net assets or fund balances at end of year** (line 4 minus line 5) - Part II, column (b), line 30	6	4,329,016.

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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 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))
2010	3,942,313.	9,311,410.	.423385
2009	0.	410,417.	.000000
2008			
2007			
2006			

2	Total of line 1, column (d)	2	.423385
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	.211693
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	5,808,576.
5	Multiply line 4 by line 3	5	1,229,635.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	22.
7	Add lines 5 and 6	7	1,229,657.
8	Enter qualifying distributions from Part XII, line 4	8	7,754,054.

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 ▶ ☐ 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 ▶ ☒ and enter 1% of Part I, line 27b	1	22.
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	22.
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	22.
6	Credits/Payments:		
a	2011 estimated tax payments and 2010 overpayment credited to 2011 — 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 ☐ 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	22.
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 2012 estimated tax** ▶ **Refunded** ▶	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
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	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.			
c	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. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 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? N/A	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) ▶ 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 2011 or the taxable year beginning in 2011 (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

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Part VII-A Statements Regarding Activities *(continued)*

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)	11		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)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ WWW.MOSAICCO.COM

14 The books are in care of ▶ THE MOSAIC COMPANY Telephone no. ▶763-577-8223

Located at ▶3033 CAMPUS DRIVE, STE E490, PLYMOUTH, MN ZIP+4 ▶55441

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 N/A

			Yes	No
16	At any time during calendar year 2011, 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 Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16		X

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
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? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2011?	1c		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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☒ No			
	If "Yes," list the years ▶ _____, _____, _____, _____			
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	2b		
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? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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 2011?	4b		X

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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 509(a)(1), (2), or (3), or section 4940(d)(2)? ☒ 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)?	5b	X	
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? SEE STATEMENT 8 ☒ 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 7		0.	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	3,585,713.
b	Average of monthly cash balances	1b	2,311,318.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	5,897,031.
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	5,897,031.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	88,455.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,808,576.
6	**Minimum investment return.** Enter 5% of line 5	6	290,429.

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	290,429.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	22.		
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	22.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	290,407.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	290,407.
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	290,407.

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	7,754,054.
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	7,754,054.
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	22.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	7,754,032.

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				290,407.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2011:				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010 3,456,761.				
f Total of lines 3a through e	3,456,761.			
4 Qualifying distributions for 2011 from Part XII, line 4: ▶ $ 7,754,054.				
a Applied to 2010, 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 2011 distributable amount				290,407.
e Remaining amount distributed out of corpus	7,463,647.			
5 Excess distributions carryover applied to 2011 (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	10,920,408.			
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 2010. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a	10,920,408.			
10 Analysis of line 9:				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010 3,456,761.				
e Excess from 2011 7,463,647.				

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 2011, 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	Tax year (a) 2011	Prior 3 years (b) 2010	(c) 2009	(d) 2008	(e) Total
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. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

SEE STATEMENT 9

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:

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*				
CAPITAL AREA UNITED WAY 700 LAUREL ST BATON ROUGE, LA 70802	N/A	PUBLIC CHARITY	2011 UNITED WAY CAMPAIGN - MATCH	116,399.
FEEDING AMERICA TAMPA BAY 4702 TRANSPORT DRIVE, BLDG 6 TAMPA, FL 33605	N/A	PUBLIC CHARITY	RAY'S HOME RUNS FOR FOOD AND REGIONAL MOBILE PANTRY EXPANSION	213,500.
GREATER TWIN CITIES UNITED WAY 404 S 8TH ST #100 MINNEAPOLIS, MN 55404	N/A	PUBLIC CHARITY	2011 UNITED WAY CAMPAIGN -MATCH AND TWO YEAR CORPORATE COMMUNITY MATCHING FUND	462,554.
HELPS INTERNATIONAL 15301 DALLAS PKWY. SUITE 200 ADDISON, TX 75001	N/A	PUBLIC CHARITY	CORN PROJECT	812,000.
INTERFAITH OUTREACH & COMMUNITY PARTNERS 110 GRAND AVENUE WAYZATA, MN 55391	N/A	PUBLIC CHARITY	JUMPSTART A BRAND NEW IOCP BUILDING FUND	50,000.
Total SEE CONTINUATION SHEET(S)			▶ 3a	7,732,816.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

123611 12-02-11 ** SEE PURPOSE OF GRANT CONTINUATIONS

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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income
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	6,653.	
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					
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.		6,653.	0.
13 Total. Add line 12, columns (b), (d), and (e)					13 6,653.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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 | 4/11/13 ▶ Date | EXECUTIVE DIRECTOR ▶ 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 ☐ if self- employed	PTIN
KIM HUNWARDSEN, CPA	KIM HUNWARDSEN, C	03/22/13		P00484560

Firm's name ▶ EIDE BAILLY LLP — Firm's EIN ▶ 45-0250958

Firm's address ▶ 800 NICOLLET MALL, STE. 1300 MINNEAPOLIS, MN 55402-7033 — Phone no. 612-253-6500

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
MECOSTA OSCEOLA UNITED WAY 315 IVES AVE BIG RAPIDS, MI 49307	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	29,031.
MINNESOTA COUNCIL ON FOUNDATIONS 100 PORTLAND AVE S MINNEAPOLIS, MN 55401	N/A	PUBLIC CHARITY	MEMBERSHIP INVESTMENT - CHARITABLE PORTION ONLY	11,550.
MINNESOTA PUBLIC RADIO 480 CEDAR ST ST. PAUL, MN 55101	N/A	PUBLIC CHARITY	SUSTAINABILITY AND ENVIRONMENTAL REPORTING	75,000.
SECOND HARVEST HEARTLAND 1140 GERVAIS AVE ST. PAUL, MN 55109	N/A	PUBLIC CHARITY	FELLOWSHIP OF THE FRESH CAMPAIGN AND GIVE TO THE MAX DAY	200,000.
UNITED WAY OF CARLSBAD & SO. EDDY COUNTY PO BOX EE CARLSBAD, NM 88221-7523	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	147,537.
UNITED WAY OF CENTRAL FLORIDA 5605 US HWY 98 S PO BOX 1357 HIGHLAND CITY, FL 33846	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	608,935.
UNITED WAY OF TAMPA BAY 5201 WEST KENNEDY BLVD, SUITE 600 TAMPA, FL 33609	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	327,570.
UNIVERSITY OF MINNESOTA FOUNDATION 321 19TH AVE S, SUITE 4-300 MINNEAPOLIS, MN 55455	N/A	PUBLIC CHARITY	GLOBAL LANDSCAPES INITIATIVE, MOSAIC CO. PROFESSORSHIP FOR EXCELLENCE IN CORPORATE	170,500.
UNIVERSITY OF FLORIDA FOUNDATION 3401 EXPERIMENT STATION ONA , FL 33865	N/A	PUBLIC CHARITY	GRAZINGLANDS EDUCATION BUILDING	130,000.
VOLUNTEERS IN SERVICE TO THE ELDERLY 1232 E. MAGNOLIA STREET LAKELAND , FL 33801-2126	N/A	PUBLIC CHARITY	VISTE URBAN GARDEN FOR THE ELDERLY	25,000.
Total from continuation sheets				6,078,363.

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
WILDLANDS CONSERVATION INC. 245 NORTH TAMIAMI TRAIL, SUITE D VENICE, FL 34285	N/A	PUBLIC CHARITY	PEACE RIVER GREENWAY INITIATIVE	40,000.
YOUTH FARM AND MARKET PROJECT 128 WEST 33RD STEET, SUITE 2 MINNEAPOLIS, MN 55408-4681	N/A	PUBLIC CHARITY	CREATING A YOUTH LED FOOD MOVEMENT	40,000.
YOUTH FRONTIERS, INC. 6009 EXCELSIOR BOULEVARD MINNEAPOLIS, MN 55416-2844	N/A	PUBLIC CHARITY	YOUTH FRONTIERS RESPONSIBILITY AND RESPECT RETREATS	7,500.
AGRONOMIC SCIENCE FOUNDATION 5585 GUILFORD ROAD MADISON, WI 53711-5801	N/A	PUBLIC CHARITY	A GATEWAY PROJECT	25,000.
ALL FAITHS FOOD BANK 8171 BLAIKIE COURT SARASOTA, FL 34240	N/A	PUBLIC CHARITY	FEEDING THE HUNGRY IN DESOTO COUNTY	61,000.
AMERICAN FARMLAND TRUST 1200 18TH STREET N.W., SUITE 800 WASHINGTON, DC 20036	N/A	PUBLIC CHARITY	IMPROVING WATER QUALITY IN THE OHIO RIVER BASIN BY ACCELERATING FARMERS' ADOPTION OF	80,000.
AMERICAN RED CROSS 2025 E ST NW 7TH FLOOR WASHINGTON, DC 20006	N/A	PUBLIC CHARITY	MINOT FLOOD DONATION AND MISSOURI TORNADO DISASTER RELIEF	50,000.
AMERICAN REFUGEE COMMITTEE 430 OAK GROVE STREET MINNEAPOLIS, MN 55403	N/A	PUBLIC CHARITY	SOMALIA FAMINE RESPONSE	200,000.
ARCADIA ALL FLORIDA CHAMPIONSHIP RODEO 124 HEARD STREET ARCADIA, FL 34266-4246	N/A	PUBLIC CHARITY	CAPACITY BUILDING	300,000.
BOK TOWER GARDENS 1151 TOWER BOULEVARD LAKE WALES, FL 33853	N/A	PUBLIC CHARITY	FLORIDA GARDENS	50,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
CATHOLIC CHARITIES OF CENTRAL FLORIDA 1819 NORTH SEMORAN BOULEVARD ORLANDO, FL 32807	N/A	PUBLIC CHARITY	AGAPE FOOD BANK'S SMILEPAK PROGRAM	50,000.
CHARLOTTE HARBOR ENVIRONMENTAL CENTER 10941 BURNT STORE ROAD PORT CHARLOTTE, FL 33955	N/A	PUBLIC CHARITY	CHEC COMPREHENSIVE WATERSHED EDUCATIONAL PROGRAM	40,000.
CHARLOTTE HARBOR NATIONAL ESTUARY PROGRAM 1926 VICTORIA AVENUE FORT MYERS, FL 33901	N/A	PUBLIC CHARITY	ON-LINE WATER ATLAS ENHANCEMENT	40,000.
CLINTON GLOBAL INITIATIVE 1200 PRESIDENT CLINTON AVENUE LITTLE ROCK, AR 72201-1749	N/A	PUBLIC CHARITY	CGI MEMBERSHIP	19,000.
COMPATIBLE TECHNOLOGY INTERNATIONAL 800 TRANSFER ROAD, SUITE 6 ST. PAUL, MN 55114	N/A	PUBLIC CHARITY	POST HARVESTING TECHNOLOGY DEVELOPMENT	34,000.
CONSERVATION FOUNDATION OF THE GULF COAST P.O. BOX 902, 400 PALMETTO AVENUE OSPREY, FL 34231-0902	N/A	PUBLIC CHARITY	MYAKKA RIVER LAND STEWARDSHIP PROJECT	50,000.
CONSERVATION TRUST FOR FLORIDA P.O. BOX 134 MICANOPY, FL 32667-0134	N/A	PUBLIC CHARITY	FLORIDA WILDLIFE CORRIDOR EDUCATION, OUTREACH, AND IMPLEMENTATION.	25,000.
DESOTO COUNTY 4H 2150 NE ROAN STREET ARCADIA, FL 34266	N/A	PUBLIC CHARITY	LEADING 4-H CLUBS TO SUCCESS	5,000.
DESOTO COUNTY ECONOMIC DEVELOPMENT 128 WEST OAK STREET ARCADIA, FL 34266	N/A	PUBLIC CHARITY	LAKE KATHERINE PARK IMPROVEMENTS	45,000.
DESOTO COUNTY HISTORICAL SOCIETY P.O. BOX 1824 ARCADIA, FL 34265-1824	N/A	PUBLIC CHARITY	PHASE V OF THE JOHN MORGAN INGRAHAM HOME RESTORATION	40,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
DESOTO COUNTY YOUTH ATHLETIC ASSOCIATION P.O. BOX 1654 ARCADIA, FL 34266	N/A	PUBLIC CHARITY	GENERAL DONATION	25,000.
EMERGENCY FOODSHELF NETWORK 8501 54TH AVENUE NORTH NEW HOPE, MN 55428	N/A	PUBLIC CHARITY	BASKETS OF HOPE	50,000.
FAST FOOD FARM 2042 GOLDEN GROVE STREET, P.O. BOX 1532 GRAMERCY, LA 70052	N/A	PUBLIC CHARITY	KID'S KITCHEN	90,000.
FLORIDA AGRICULTURE IN THE CLASSROOM P.O. BOX 110015 GAINESVILLE, FL 32611-0015	N/A	PUBLIC CHARITY	SCHOOL GARDEN MINI GRANTS	30,000.
FLORIDA ASSOCIATION OF FOOD BANKS 1365 ALCAZAR AVENUE FORT MYERS, FL 33901-6616	N/A	PUBLIC CHARITY	FARMERS FEEDING FLORIDA	100,000.
FLORIDA IMPACT 1331 EAST LAFAYETTE STREET, SUITE A TALLAHASSEE, FL 32301-4795	N/A	PUBLIC CHARITY	NUTRITION AFTERSCHOOL PROGRAM	50,000.
FOUNDERS GARDEN CLUB OF SARASOTA, INC. P.O. BOX 25612 SARASOTA, FL 34277	N/A	PUBLIC CHARITY	ROOFTOPS TO RADISHES	5,000.
FRESHWATER SOCIETY 2500 SHADYWOOD ROAD EXCELSIOR, MN 55331	N/A	PUBLIC CHARITY	MINNESOTA FARMWISE	106,000.
GREATER BATON ROUGE FOOD BANK 5546 CHOCTAW DRIVE BATON ROUGE, LA 70805-3771	N/A	PUBLIC CHARITY	FEEDING HOPE	25,000.
HARDEE HIGH SCHOOL P.O. DRAWER 1678, 1009 NORTH 6TH AVENUE WAUCHULA , FL 33873	N/A	PUBLIC SCHOOL	THE PERIODIC TABLE: CULINARY DEPARTMENT	15,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
HARRY CHAPIN FOOD BANK 3760 FOWLER STREET FORT MYERS, FL 33901	N/A	PUBLIC CHARITY	TRUCK FOR FOOD RECOVERY AND DISTRIBUTION PROGRAMS	125,000.
HOUSE OF CHARITY 510 SOUTH 8TH STREET MINNEAPOLIS, FL 55404	N/A	PUBLIC CHARITY	HOUSE OF CHARITY FOOD CENTER	15,000.
MEALS ON WHEELS PLUS 811 23RD AVENUE EAST BRADENTON, FL 34208	N/A	PUBLIC CHARITY	FOOD BANK COOLER	50,000.
MOTE MARINE LABORATORY 1600 KEN THOMPSON PARKWAY SARASOTA, FL 34236	N/A	PUBLIC CHARITY	SEATREK STUDIO UPDGRADE AND PROGRAM SCHOLARSHIP FUND	50,000.
MULBERRY COMMUNITY SERVICE CENTER 301 N.E. 5TH STREET MULBERRY , FL 33860	N/A	PUBLIC CHARITY	FAMILY FINANCIAL FITNESS	5,000.
MYAKKA CITY COMMUNITY CENTER 10070 WAUCHULA ROAD, P.O. BOX 103 MYAKKA CITY, FL 34251	N/A	PUBLIC CHARITY	SUMMER CAMP SCHOLARSHIPS AND HEALTHY SNACKS	12,750.
NATIONAL AUDUBON SOCIETY 444 BRICKELL AVENUE, SUITE 850 MIAMI, FL 33131	N/A	PUBLIC CHARITY	HABITAT STEWARDSHIP FOR COASTAL BIRDS	149,424.
NATIONAL FISH AND WILDLIFE FOUNDATION 263 13TH AVENUE SOUTH ST. PETERSBURG, FL 33701	N/A	PUBLIC CHARITY	TAMPA BAY ENVIRONMENTAL FUND	175,000.
NEIGHBORHOOD HOUSE 179 ROBIE STREET EAST ST. PAUL, MN 55107	N/A	PUBLIC CHARITY	FOOD SUPPORT	50,000.
NORTH MANATEE STORM P.O. BOX 1526 PALMETTO, FL 34221	N/A	PUBLIC CHARITY	BUILDING PROJECT & UNIFORM REFRESH	35,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
NUTRIENTS FOR LIFE 425 3RD STREET S.W., SUITE 950 WASHINGTON, DC 20024-3230	N/A	PUBLIC CHARITY	EDUCATIONAL EFFORTS OF THE NUTRIENTS FOR LIFE FOUNDATION	120,000.
PEACE RIVER EXPLORATIONS 249 MAXWELL DRIVE WAUCHULA, FL 33873	N/A	PUBLIC CHARITY	HISTORIC TRAIN DEPOT	150,000.
PEACE RIVER WILDLIFE CENTER 3400 PONCE DE LEON PARKWAY PUNTA GORDA, FL 33950	N/A	PUBLIC CHARITY	REHABILITATING AND RESIDENT ANIMAL FOOD PROGRAM SUPPORT	5,000.
PROGRESSIVE AGRICULTURE FOUNDATION P.O. BOX 2970 DENVER, CO 80201-2970	N/A	PUBLIC CHARITY	PROGRESSIVE AGRICULTURE SAFETY DAY PROGRAM	60,000.
REBUILDING TOGETHER TAMPA BAY 2918 KENNEDY AVENUE TAMPA, FL 33609	N/A	PUBLIC CHARITY	RESIDENTIAL REPAIRS & REHAB IN HILLSBOROUGH COUNTY	20,000.
ROCKEFELLER PHILANTHROPY ADVISORS 6 WEST 48TH STREET, 10TH FLOOR NEW YORK, NY 10036	N/A	PUBLIC CHARITY	CARBON DISCLOSURE PROJECT	20,000.
SEHGAL FAMILY FOUNDATION 100 COURT AVENUE, SUITE 211 DES MOINES, IA 50309-2213	N/A	PRIVATE FOUNDATION	CHECK DAM PROJECT	100,000.
SENIOR FRIENDSHIP CENTERS 23 NORTH POLK AVENUE ARCADIA, FL 34266	N/A	PUBLIC CHARITY	TURNING THE WHEELS AGAINST SENIOR HUNGER & ISOLATION	10,000.
SOUTH FLORIDA MUSEUM P.O. BOX 9265 BRADENTON, FL 34206	N/A	PUBLIC CHARITY	CORPORATE PARTNERSHIP	10,000.
SOUTH FLORIDA MUSEUM & BISHOP PLANETARIUM 201 10TH STREET WEST, P.O. BOX 9265 BRADENTON, FL 34206	N/A	PUBLIC CHARITY	BACKYARD UNIVERSE PROJECT	650,000.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
TAMPA BAY HISTORY CENTER 801 OLD WATER STREET TAMPA, FL 33602	N/A	PUBLIC CHARITY	CHARTING THE LAND OF FLOWERS: 500 YEARS OF FLORIDA MAPS	25,000.
TAMPA BAY WATCH 3000 PINELLAS BAYWAY SOUTH TIERRA VERDE, FL 33715	N/A	PUBLIC CHARITY	TAMPA BAY COMMUNITY-BASED OYSTER HABITAT & WATER QUALITY INITIATIVE	75,000.
THE NATURE CONSERVANCY 222 SOUTH WESTMONTE DRIVE SOUTH, SUITE 300 ARLINGTON, VA 32714	N/A	PUBLIC CHARITY	CHARLOTTE HARBOR OYSTER RESTORATION	300,000.
THE NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE ARLINGTON, VA 22203-1637	N/A	PUBLIC CHARITY	THE GREAT RIVERS PARTNERSHIP	360,000.
UNITED WAY FOR SOUTH LOUISIANA 7910 MAIN STREET, SUITE 460 HOUMA , LA 70360	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	17,132.
UNITED WAY FOR SOUTHEAST LOUISIANA 2515 CANAL STREET NEW ORLEANS, LA 70119-6435	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	6,613.
UNITED WAY OF MANATEE COUNTY, INC. P.O. BOX 109 BRADENTON, FL 34206-0109	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	13,163.
UNITED WAY OF ST. CHARLES 13207 RIVER ROAD LULING, LA 70070	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	5,950.
AMERICAN RED CROSS - JAPAN ONLY 2025 E ST NW 7TH FLOOR WASHINGTON, DC 20006	N/A	PUBLIC CHARITY	EMPLOYEE MATCH - JAPAN EARTHQUAKE/TSUNAMI RELIEF	675.
DELANO LORETTO AREA UNITED WAY P.O. BOX 578 DELANO, MN 55328-0578	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	360.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
HEART OF FLORIDA UNITED WAY 1940 TRAYLOR BOULEVARD ORLANDO, FL 32804-4714	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,710.
HILLTOP ELEMENTARY SCHOOL 2401 US HIGHWAY 17N WAUCHULA, FL 33873	N/A	PUBLIC SCHOOL	HILLTOP LEARNING LAB	4,500.
LIONS CLUB INTERNATIONAL FOUNDATION 300 W. 22ND STREET HONOLULU, HI 96816	N/A	PUBLIC CHARITY	EMPLOYEE MATCH - JAPAN EARTHQUAKE/TSUNAMI	50.
MENNONITE CENTRAL COMMITTE 21 SOUTH 12TH STREET, P.O. BOX 500 AKRON, PA 17501	N/A	PUBLIC CHARITY	EMPLOYEE MATCH - JAPAN EARTHQUAKE/TSUNAMI	50.
NORTH EDDY COUNTY UNITED WAY P.O. BOX AA ARTESIA, NM 88211-7526	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,960.
NORTH SHORE UNITED WAY 5010 OAKTON STREET SKOKIE, IL 60077	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	200.
NORTHWEST SUBURBAN UNITED WAY P.O. BOX 294 MT. PROSPECT, IL 60056	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	360.
ROSCOMMON COUNTY UNITED WAY P.O. BOX 324 ROSCOMMON, MI 48653-0324	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	630.
SALVATION ARMY 615 SLATERS LANE ALEXANDRIA, VA 22313	N/A	PUBLIC CHARITY	EMPLOYEE MATCH - JAPAN EARTHQUAKE/TSUNAMI	150.
SHERBURNE COUNTY AREA UNITED WAY P.O. BOX 36 ELK RIVER , MN 55330-0036	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	2,760.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
ST. JOHN UNITED WAY P.O. BOX 2019 RESERVE, LA 70084-2019	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,457.
UNITED METHODIST COMMITTEE ON RELIEF 475 RIVERSIDE DRIVE, ROOM 1439 NEW YORK, NY 10115	N/A	PUBLIC CHARITY	EMPLOYEE MATCH - JAPAN EARTHQUAKE/TSUNAMI	300.
UNITED WAY OF BRAZORIA COUNTY P.O. BOX 1959 ANGLETON, TX 77516-1959	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	30.
UNITED WAY OF BREVARD COUNTY 937 DIXON BOULEVARD COCOA, FL 32922-6806	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	310.
UNITED WAY OF BREVARD COUNTY 1300 SOUTH ANDREWS BOULEVARD FORT LAUDERDALE, FL 33316-1838	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	500.
UNITED WAY OF CENTRAL LOUISIANA P.O. BOX 749 ALEXANDRIA, LA 71309-0749	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	375.
UNITED WAY OF CENTRAL NEW MEXICO 2340 ALAMO S.E. 2ND FLOOR ALBUQUERQUE, NM 87106	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	520.
UNITED WAY OF CHARLOTTE COUNTY 17831 MURDOCK CIRCLE, SUITE A PORT CHARLOTTE, FL 33948	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	3,250.
UNITED WAY OF CITRUS COUNTY 1205 N.E. 5TH STREET, SUITE A CRYSTAL RIVER, FL 34429	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	467.
UNITED WAY OF CLARE COUNTY P.O. BOX 116 CLARE, MI 48617-0116	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	682.
Total from continuation sheets				

- COPY -

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
UNITED WAY OF EL PASO COUNTY P.O. BOX 3488 EL PASO, TX 79923	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	130.
UNITED WAY OF ELGIN 1797 NORTH LA FOX STREET SOUTH ELGIN, IL 60177	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	150.
UNITED WAY OF GOODHUE, WABASHA, AND PIERCE P.O. BOX 319 RED WING, MN 55066-0319	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	240.
UNITED WAY OF GREATER DULUTH, INC. 424 WEST SUPERIOR STREET, SUITE 402 DULUTH, MN 55802	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	25.
UNITED WAY OF GREATER HOUSTON 50 WAUGH DRIVE HOUSTON, TX 77007	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	504.
UNITED WAY OF GREATER MCHENRY COUNTY 4508 PRIME PARKWAY MCHENRY, IL 60050-7004	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	600.
UNITED WAY OF HERNANDO COUNTY 4030 COMMERCIAL WAY SPRING HILL, FL 34606-2398	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	240.
UNITED WAY OF ISABELLA COUNTY 311 WEST BROADWAY, SUITE 4 MOUNT PLEASANT, MI 48858-2494	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,796.
UNITED WAY OF LAKE & SUMTER COUNTIES P.O. BOX 490720 LEESBURG, FL 34749	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	281.
UNITED WAY OF LAKE COUNTY 330 SOUTH GREENLEAF STREET GURNEE, IL 60031-3389	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	270.
Total from continuation sheets				

- COPY -

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
UNITED WAY OF LEA COUNTY, INC. 320 NORTH SHIPP, SUITE B HOBBS, NM 88240	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	170.
UNITED WAY OF MCLEOD COUNTY P.O. BOX 504 HUTCHINSON, MN 55350	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	208.
UNITED WAY OF MONTCALM AND IONIA COUNTIES P.O. BOX 186 BELDING, MI 48809	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	288.
UNITED WAY OF NORTHWEST MICHIGAN 521 SOUTH UNION STREET TRAVERSE CITY , MI 49684	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	501.
UNITED WAY OF PALM BEACH COUNTY 2600 QUANTUM BOULEVARD BOYNTON BEACH, FL 33426-8627	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	371.
UNITED WAY OF PASCO COUNTY P.O. BOX 609 PORT RICHEY, FL 34673-0609	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	4,766.
UNITED WAY OF PEKIN P.O. BOX 324 PEKIN, IL 64555-0324	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	224.
UNITED WAY OF SARASOTA COUNTY 1445 2ND STREET SARASOTA, FL 34236-4905	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	290.
UNITED WAY OF SOUTHWEST ALABAMA, INC. POST OFFICE DRAWER 89 MOBILE , AL 36601-0089	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	600.
UNITED WAY OF SOUTHWEST NEW MEXICO P.O. BOX 1347 LAS CRUCES, NM 88004-1347	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	520.
Total from continuation sheets				

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Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
UNITED WAY OF SOUTHWESTERN INDIANA P.O. BOX 18 EVANSVILLE, IN 47701-0018	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	120.
UNITED WAY OF SW MISSOURI AND SE KANSAS 3510 EAST 3RD STEET JOPLIN , MO 64801	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	720.
UNITED WAY OF THE BIG BEND 307 EAST 7TH AVENUE TALLAHASSEE, FL 32303-5520	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	610.
UNITED WAY OF THE NAVAJO NATION P.O. BOX 309 WINDOW ROCK, AZ 86515-0309	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	500.
UNITED WAY OF TRUMBULL COUNTY 3601 YOUNGSTOWN ROAD S.E. WARREN , OH 44484	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,200.
UNITED WAY OF WEXFORD-MISSAUKEE COUNTIES P.O. BOX 177 CADILLAC, MI 49601-0177	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,263.
UNITED WAY - THOMAS JEFFERSON AREA 806 EAST HIGH STREET CHARLOTTESVILLE, VA 22902	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,000.
WRIGHT COUNTY AREA UNITED WAY P.O. BOX 243 MONTICELLO, MN 55362	N/A	PUBLIC CHARITY	UNITED WAY CAMPAIGN - MATCH	1,825.
Total from continuation sheets				

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Part XV Supplementary Information

3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution

NAME OF RECIPIENT - UNIVERSITY OF MINNESOTA FOUNDATION

GLOBAL LANDSCAPES INITIATIVE, MOSAIC CO. PROFESSORSHIP FOR EXCELLENCE IN CORPORATE RESPONSIBILITY, CFANS SWC CENTENNIAL

NAME OF RECIPIENT - AMERICAN FARMLAND TRUST

IMPROVING WATER QUALITY IN THE OHIO RIVER BASIN BY ACCELERATING FARMERS' ADOPTION OF CONSERVATION PRACTICES AND THEIR PARTICIPATION IN THE WATER QUALITY TRADING

Schedule B (Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No 1545-0047

2011

Name of the organization

MOSAIC COMPANY FOUNDATION

Employer identification number

27-0304734

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) $5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not total to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year. ..... ▶ $ _____

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

- COPY -

Name of organization	Employer identification number
MOSAIC COMPANY FOUNDATION	27-0304734

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MOSAIC COMPANY ATRIA CORPORATE CENTER, SUITE E490, 3033 CAMPUS DRIVE PLYMOUTH, MN 55441	$ 7,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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Name of organization: MOSAIC COMPANY FOUNDATION

Employer identification number: 27-0304734

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

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Name of organization	Employer identification number
MOSAIC COMPANY FOUNDATION	27-0304734

Part III *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

SOURCE	AMOUNT
SHORT TERM CD & INTEREST-SAVINGS	6,653.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	6,653.

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	20,000.	0.		20,000.
TO FORM 990-PF, PG 1, LN 16B	20,000.	0.		20,000.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	4,105.	4,105.		0.
TO FORM 990-PF, PG 1, LN 16C	4,105.	4,105.		0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	57,270.	0.		0.
TO FORM 990-PF, PG 1, LN 18	57,270.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK FEES	738.	0.		738.
MISCELLANEOUS	500.	0.		500.
TO FORM 990-PF, PG 1, LN 23	1,238.	0.		1,238.

FORM 990-PF OTHER INCREASES IN NET ASSETS OR FUND BALANCES STATEMENT 6

DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT	1,923.
SEC. 481 INCOME ON CHANGE FROM ACCRUAL TO CASH RECOGNIZED IN FY2012	164,311.
SEC. 481 INCOME ON CHANGE FROM ACCRUAL TO CASH RECOGNIZED IN FY2012 - FY2015	492,934.
TOTAL TO FORM 990-PF, PART III, LINE 3	659,168.

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FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAMES PROKOPANKO (THRU MAY 2012) 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	CHAIRMAN 1.00	0.	0.	0.
MARK KAPLAN 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	PRESIDENT 1.00	0.	0.	0.
LAWRENCE STRANGHOENER 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	TREASURER 1.00	0.	0.	0.
RICHARD MACK 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	SECRETARY 1.00	0.	0.	0.
RICHARD MCLELLAN 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	DIRECTOR 1.00	0.	0.	0.
CHRISTOPHER LAMBE 3033 CAMPUS DR., STE E490 PLYMOUTH, MN 55441	EXECUTIVE DIRECTOR 5.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

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FORM 990-PF EXPENDITURE RESPONSIBILITY STATEMENT STATEMENT 8
PART VII-B, LINE 5C

GRANTEE'S NAME

SEHGAL FAMILY FOUNDATION

GRANTEE'S ADDRESS

100 COURT AVENUE, SUITE 211
DES MOINES, IA 50309-2213

GRANT AMOUNT	DATE OF GRANT	AMOUNT EXPENDED
100,000.	05/21/12	0.

PURPOSE OF GRANT

CHECK DAM PROJECT: PATKHORI VILLAGE, MEWAT DISTRICT

DATES OF REPORTS BY GRANTEE

N/A - REPORT NOT YET RECEIVED AS GRANTEE RECEIVED FUNDS AT FISCAL YEAR-END.

ANY DIVERSION BY GRANTEE

NOT APPLICABLE

RESULTS OF VERIFICATION

NOT APPLICABLE - REPORTING WILL BE COMPLETED AS REQUIRED IN FUTURE PERIOD.

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FORM 990-PF GRANT APPLICATION SUBMISSION INFORMATION STATEMENT 9
PART XV, LINES 2A THROUGH 2D

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

APPLY AT HTTP://WWW.MOSAICCO.COM/COMMUNITY/COMMUNITY.HTM
3033 CAMPUS DRIVE NO. E490
PLYMOUTH, MN 55441

TELEPHONE NUMBER

763-577-2700

FORM AND CONTENT OF APPLICATIONS

PLEASE SEE INSTRUCTIONS ON HOW TO APPLY AS WELL AS OUR GRANT GUIDELINES AT HTTP://WWW.MOSAICCO.COM/COMMUNITY/COMMUNITY.HTM

ANY SUBMISSION DEADLINES

WE CURRENTLY HAVE QUARTERLY DEADLINES,SUBJECT TO CHANGE. PLEASE SEE WEBSITE FOR CURRENT DEADLINES.

RESTRICTIONS AND LIMITATIONS ON AWARDS

PLEASE SEE THE GRANT GUIDELINES FOR SPECIFIC FUNDING AREAS AND GEOGRAPHIC LOCATIONS AT HTTP://WWW.MOSAICCO.COM/COMMUNITY/COMMUNITY.HTM

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Form **3115**
(Rev December 2009)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions) **Mosaic Company Foundation**	Identification number (see instructions) **27-0304734**
	Principal business activity code number (see instructions) **N/A**
Number, street, and room or suite no. If a P.O. box, see the instructions. **3033 Campus Drive, E490**	Tax year of change begins (MM/DD/YYYY) **06/01/2011** Tax year of change ends (MM/DD/YYYY) **05/31/2012**
City or town, state, and ZIP code **Plymouth, MN 55441**	Name of contact person (see instructions) **Kim Hunwardsen**
Name of applicant(s) (if different than filer) and identification number(s) (see instructions) **N/A**	Contact person's telephone number **612-253-6517**

If the applicant is a member of a consolidated group, check this box . . . . . ▶ ☐

If **Form 2848,** Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box . . . . . ▶ ☑

Check the box to indicate the type of applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Sec. 957)
- ☐ 10/50 corporation (Sec. 904(d)(2)(E))
- ☐ Qualified personal service corporation (Sec. 448(d)(2))
- ☐ Cooperative (Sec. 1381)
- ☐ Partnership
- ☐ S corporation
- ☐ Insurance co. (Sec. 816(a))
- ☐ Insurance co. (Sec. 831)
- ☐ Other (specify) ▶
- ☑ Exempt organization. Enter Code section ▶ **501(c)(3)**

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☑ Other (specify) ▶ **Change in overall accounting method - accrual to cash**

Caution. *To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.*

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

		Yes	No
1	Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. **33** (b) Other ☐ Description ▶		
2	Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.		✔

Note. *Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).*

Part II Information For All Requests

		Yes	No
3	Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? . . . . . If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		✔
4a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? . . . . . If "No," go to line 5.		✔
b	Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		✔

Signature *(see instructions)*

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

Filer

4/11/13
Signature and date

CHRISTOPHER LAMBB
Name and title (print or type)

EXECUTIVE DIRECTOR

Preparer (other than filer/applicant)

Signature of individual preparing the application and date

Kim. C. Hunwardsen, CPA
Name of individual preparing the application (print or type)

Eide Bailly LLP
Name of firm preparing the application

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Part II Information For All Requests (continued)

		Yes	No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		N/A
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?		N/A
	If "Yes," attach the consent statement from the director.		
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		N/A
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions). ☐ 90 day ☐ 120 day: Date examination ended ► N/A		
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ► N/A Telephone number ► N/A Tax year(s) ► N/A		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		N/A
5a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?		✔
	If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ► N/A Telephone number ► N/A Tax year(s) ► N/A		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		N/A
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?		N/A
	If "Yes," attach an explanation.		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?		N/A
	If "Yes," the applicant is **not** eligible to make the change.		
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		✔
b	If "Yes," attach an explanation. N/A		
9a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?		✔
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
10a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		✔
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
11	Is the applicant requesting to change its **overall** method of accounting?		✔
	If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
	Present method: ☐ Cash ☑ Accrual ☐ Hybrid (attach description)		
	Proposed method: ☑ Cash ☐ Accrual ☐ Hybrid (attach description)		

copy

Part II Information For All Requests (continued)

		Yes	No
12	If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: N/A		
a	The item(s) being changed.		
b	The applicant's present method for the item(s) being changed.		
c	The applicant's proposed method for the item(s) being changed.		
d	The applicant's present overall method of accounting (cash, accrual, or hybrid).		
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. See Statement 1		
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation.	✔	
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		✔
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.		
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	✔	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change. See Statement 2		

1st preceding year ended mo 05/31 yr. 2011	2nd preceding year ended mo 05/31 yr. 2010	3rd preceding year ended. mo. 05/31 yr. 2009
$ 27,022	$ 10,000,000	$ 0

Part III Information For Advance Consent Request N/A

		Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.		
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.		
20	Attach a copy of all documents related to the proposed change (see instructions).		
21	Attach a statement of the applicant's reasons for the proposed change.		
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation.		
23a	Enter the amount of **user fee** attached to this application (see instructions). ► $		
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).		

Part IV Section 481(a) Adjustment

		Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . If "Yes," do not complete lines 25, 26, and 27 below.		✔
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► $ 657,245 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. See Statement 3		

Part IV Section 481(a) Adjustment (continued)

		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than $25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		✔

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

		Amount
a	Income accrued but not received (such as accounts receivable)	$ None
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	None
c	Expenses accrued but not paid (such as accounts payable)	657,245
d	Prepaid expenses previously deducted	None
e	Supplies on hand previously deducted and/or not previously reported	None
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	None
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶	None
h	**Net section 481(a) adjustment** (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.	$ 657,245

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☑ No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. See Statement 4

Part II Change to the Cash Method For Advance Consent Request (see instructions) N/A

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B—Change to the Deferral Method for Advance Payments (see instructions) N/A

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:

a A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.

b If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.

c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.

a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).

d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

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Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information N/A

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970,** Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:

a Valuing inventory (e.g., unit method or dollar-value method).

b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).

c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).

d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.

4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.

6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):

a A description of the types of products produced by the applicant. If possible, attach a brochure.

b A description of the types of processes and raw materials used to produce the products in each proposed pool.

c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.

d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.

e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.

f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.

g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

- COPY -

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions) N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.

2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? . . ☐ Yes ☐ No

b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? . . . . ☐ Yes ☐ No

If line 2b is "No," attach an explanation.

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? . . . . . ☐ Yes ☐ No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? . . . . . ☐ Yes ☐ No

If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.

If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.

3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? . . . . . ☐ Yes ☐ No

b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.

c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.

4 To determine a contract's completion factor using the percentage-of-completion method:

a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? . . . . . ☐ Yes ☐ No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? . . . . . ☐ Yes ☐ No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

1 Attach a description of the inventory goods being changed.

2 Attach a description of the inventory goods (if any) NOT being changed.

3a Is the applicant subject to section 263A? If "No," go to line 4a . . . . . ☐ Yes ☐ No

b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation . . . . . ☐ Yes ☐ No

4a Check the appropriate boxes below.

	Inventory Being Changed		Inventory Not Being Changed
	Present method	Proposed method	Present method
Identification methods:			
Specific identification			
FIFO			
LIFO			
Other (attach explanation)			
Valuation methods:			
Cost			
Cost or market, whichever is lower			
Retail cost			
Retail, lower of cost or market			
Other (attach explanation)			

b Enter the value at the end of the tax year preceding the year of change

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).

a Copies of Form(s) 970 filed to adopt or expand the use of the method.

b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.

c **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

Part III **Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A—Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).

2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).

3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B—Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs.)		

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Part III Method of Cost Allocation (see instructions) (continued)

Section C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11	Other costs (Attach a list of these costs.)		

Schedule E—Change in Depreciation or Amortization (see instructions) N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants ***must*** provide this information for each item or class of property for which a change is requested.

Note. *See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).*

1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ▶ _____

3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made ▶ _____

4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.

b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No

c Is the property public utility property? ☐ Yes ☐ No

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:

a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).

b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.

c The facts to support the asset class for the proposed method.

d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).

e The useful life, recovery period, or amortization period of the property.

f The applicable convention of the property.

g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

Copy

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
MOSAIC COMPANY FOUNDATION 3033 CAMPUS DR. STE E490 PLYMOUTH, MN 55441-2655	27-0304734	
	Daytime telephone number 763-577-2700	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address		
KIM C. HUNWARDSEN 800 NICOLLET MALL, STE 1300 MINNEAPOLIS, MN 55402-7033	CAF No. 4005-94260R PTIN P00484560 Telephone No. 612-253-6517 Fax No. 612-253-6600	
Check if to be sent notices and communications ☑	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐
Name and address		
CHRISTIAN WOOD 800 NICOLLET MALL, STE 1300 MINNEAPOLIS, MN 55402-7033	CAF No. 0307-79615R PTIN P00217630 Telephone No. 612-253-6730 Fax No. 612-253-6600	
Check if to be sent notices and communications ☑	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐
Name and address		
DEBORAH D. NELSON 800 NICOLLET MALL, STE 1300 MINNEAPOLIS, MN 55402-7033	CAF No. 0307-97226R PTIN P01264758 Telephone No. 612-253-6560 Fax No. 612-253-6600	
	Check if new: Address ☐	Telephone No ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
CHANGE IN ACCOUNTING METHOD	FORM 3115	TAX YEAR 2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** . . . . . ▶ ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized:

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:

TAXPAYER DOES NOT GRANT THE REPRESENTATIVE THE AUTHORITY TO SIGN ANY AGREEMENTS, CONSENTS OR OTHER DOCUMENTS.

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
	4/11/13	EXECUTIVE DIRECTOR

CHRIS LAMBE
Print Name

☐☐☐☐☐
PIN Number

MOSAIC COMPANY FOUNDATION
Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
B	MN	17022		3/19/13
A	MD, DC			3/19/13
B	MN	25826		3-19-13

— COPY —

MOSAIC COMPANY FOUNDATION

EIN: 27-0304734

STATEMENT ATTACHED AND MADE PART OF
APPLICATION FOR CHANGE IN ACCCOUNTING METHOD
(FORM 3115)

FOR THE YEAR ENDED MAY 31, 2012

Statement 1 - Part II, Question 13:

Mosaic Company Foundation (the Foundation) is a non-profit organization, the exempt purpose of which is to support other charitable organizations and projects in the United States and throughout the world through grants. The Foundation is not conducting an active trade or business. The Foundation has received gross income from charitable contributions and from investments. These revenues are used to make grants to other qualified charities, its recognized exempt purpose.

Statement 2 – Part II, Question 17:

	FY2011	FY2010	FY2009*
Contributions	-	10,000,000	-
Investment income	27,022	653	-
Total gross receipts	27,022	10,000,653	-

* FY2009 was the initial year for the Foundation. There were no gross receipts as the Foundation had not yet been funded.

Statement 3 – Part IV, Question 25 and Schedule A, Part I, Question 1:

Prior to fiscal year 2012, the Foundation used the accrual method of accounting to prepare both its audited financial reports and tax reporting. The Foundation is proposing to change its method of accounting to the cash basis for tax reporting to conform to the method used for the books and records. The computation of the Section 481(a) adjustment with respect to the change in method of accounting is demonstrated as follows:

Expenses accrued but not paid:	
Future grants payable	600,000
Accounts payable	57,245
Net Section 481(a) Adjustment	657,245

Note: None of the above amounts impact calculation of tax liabilities as they do not impact the calculation of taxable income from unrelated business activities or the calculation of excise taxes.

MOSAIC COMPANY FOUNDATION

EIN: 27-0304734

STATEMENT ATTACHED AND MADE PART OF
APPLICATION FOR CHANGE IN ACCCOUNTING METHOD
(FORM 3115)

FOR THE YEAR ENDED MAY 31, 2012

Statement 4 – Schedule A, Part I, Question 3:

The attached balance sheet and income statement for the year ended May 31, 2011 was prepared on the accrual basis of accounting which was used through May 31, 2011. The net Section 481(a) adjustment cannot be tied directly back to this balance sheet and income statement. The accrual items for the adjustment are figured as follows:

	Debit	**Credit**
Cash Account	658,348	
Accounts Payable		57,245
Grants Payable		1,258,348
Grant Expense	600,000	
Tax Expense	57,245	
Total	1,315,593	1,315,593

Since part of the adjustment is a balance sheet adjustment (the $658,348 hitting the cash account and grants payable), this zeros itself out. Thus, the total adjustment is $657,245.