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

Short Form

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-1150

2012**Open to Public Inspection**

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
PARK RAPIDS ACTIVITIES FOUNDATION, INC.

D Employer identification number
41-1704411

E Telephone number
(218) 732-2116

F Group Exemption Number ►

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ►

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► N/A

J Tax-exempt status (check only one) -- ☒ 501(c)(3) ☐ 501(c) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 57,985

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	41,691
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	13,323
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	2,971	
c	Less: direct expenses from gaming and fundraising events	6c	976	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	1,995	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	57,009	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	46,191
	11	Benefits paid to or for members	11	3,060
	12	Salaries, other compensation, and employee benefits	12	350
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	4,478
	16	Other expenses (describe in Schedule O)	16	399
	17	Total expenses. Add lines 10 through 16	17	54,478
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,531
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	276,555
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	279,086

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2012)

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

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

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

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

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in theinstructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	X
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911; section 4912; section 4955		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed NONE		
42a The organization's books are in care of See attachment #4 Telephone no ZIP + 4		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	N/A
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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

	Yes	No

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.

	Yes	No
48		X

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		X

b If "Yes," was the related organization a section 527 organization?

	Yes	No
49b		X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000.

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

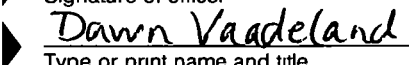
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

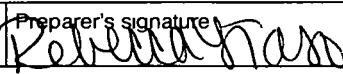
d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1)

nonexempt charitable trusts must attach a completed Schedule A. ☒ Yes ☐ No

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

Sign Here  Signature of officer
 Dawn Vaadeland Treasurer
 Date 5-10-2013
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name Rebecca Toso
 Preparer's signature 
 Date 05-07-13
 Check ☐ if self-employed
 PTIN P01043789
 Firm's name H & R BLOCK
 Firm's EIN 45-2473946
 Firm's address 511 S PARK AVE
 Phone no. 218-732-9713

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

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No 1545-0047

2012

Open to Public Inspection

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

Employer identification number

PARK RAPIDS ACTIVITIES FOUNDATION, INC.

41-1704411

Part I	Reason for Public Charity Status (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1** ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions--subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III--Functionally integrated **d** ☐ Type III--Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		☒
11g(ii)		☒
11g(iii)		☒

h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

[illegible]**Total**

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

Schedule A (Form 990 or 990-EZ) 2012

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II)

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	39,538	40,632	80,846	32,045	41,691	234,792
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	577	2,606	3,163	2,773	2,971	12,090
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.	40,135	43,238	84,009	34,818	44,662	246,882
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						246,882

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6.	40,135	43,238	84,009	34,818	44,662	246,882
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	26,442	28,011	13,840	3,304	13,323	84,920
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	26,442	28,011	13,840	3,304	13,323	84,920
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	66,577	71,269	97,849	38,122	57,985	331,802
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	74.41 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	75.89 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	25.59 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	24.11 %

19a **33 1/3% support tests -- 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☒

b **33 1/3% support tests -- 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

PARK RAPIDS ACTIVITIES FOUNDATION, INC.

Employer identification number

41-1704411

FORM 990-EZ, PART I, LINE 10, GRANTS PAID: ACTIVITY: GRANTEE: PARK RAPIDS
SCHOOL DISTRICT 301 HUNTSINGER AVENUE PARK RAPIDS MN 56470, CASH GRANT:
46,191

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES: SUPPLIES: 59

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES: MARKETING: 340

990 PRIMARY EXEMPT PURPOSE

Attachment 1: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2012 or tax period beginning , and ending
Name of Organization PARK RAPIDS ACTIVITIES FOUNDATION, INC.	Employer Identification Number 41-1704411
Primary Purpose SUPPORT EDUCATION OF PARK RAPIDS YOUTH	

990 PROGRAM SERVICE ACCOMPLISHMENT

Attachment 2: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2012 or tax period beginning , and ending	Employer Identification Number
Name of Organization PARK RAPIDS ACTIVITIES FOUNDATION, INC.		41-1704411

Part III - Statement of Program Service Accomplishments

Grants and allocations	46,191	Amount includes foreign grants	Program service expenses	8,287
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Exempt Purpose Achievements

SUPPORT BOYS AND GIRLS ATHLETICS AND MUSIC PROGRAMS IN THE PARK RAPIDS, MN SCHOOLS WITH APPROXIMATELY 600 PARTICIPANTS

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 3: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2012 or tax period beginning , and ending
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Name of Organization PARK RAPIDS ACTIVITIES FOUNDATION, INC.	Employer Identification Number 41-1704411
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(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben plans & def comp	(E) Expense account & other compensation
DAVE ANDERSON PRESIDENT	1.00			
KARL CARLSON VICE PRESIDENT	1.00			
KATHY HENRY SECRETARY	1.00			
DAWN VAADELAND TREASURER	2.00			

990 BOOKS ARE IN CARE OF

Attachment 4 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2012 or tax period beginning	, and ending
Name of Organization PARK RAPIDS ACTIVITIES FOUNDATION, INC.		Employer Identification Number 41-1704411
Part V - Line 42a		

Individual Name DAWN VAADELAND
or
Business Name

Street Address 21272 FABLE TRAIL

U.S. Address

Zip code 56470- City Park Rapids State MN

or
Foreign Address

City

Province or State

Country

Postal code

Phone Number

Fax Number

2012 DETAIL STATEMENTS

PARK RAPIDS ACTIVITIES FOUNDAT
41-1704411

Page 1

STATEMENT #1 - Other expenses (EOEZ Pg 1 Line 16)

MARKETING.....	340
SUPPLIES.....	59

TOTAL CARRIED TO EOEZ Pg 1 Line 16.....	399
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