

294900650-210-1

OMB No 1545-0047

2019

Open to Public Inspection

Form 990 (Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning and ending

Form fields: B Check if applicable, C Name of organization (Moorhead Legacy Education Foundation), D Employer identification number (41-1689598), E Telephone number (701-261-7012), G Gross receipts \$ (136,834), H(a) Is this a group return for subordinates? (No), H(b) Are all subordinates included? (No), I Tax-exempt status (501(c)(3)), J Website (www.moorheadlegacy.org), K Form of organization (Corporation), L Year of formation (1990), M State of legal domicile (MN)

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... (To support and promote educational programs in Independent School District 152.), 3-7a Revenue items, 7b Net unrelated business taxable income, 8-12 Revenue items, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

Part II Signature Block

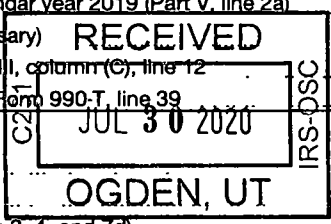
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature fields: Sign Here (Peter Larson, Treasurer), Paid Preparer Use Only (Lisa Chaffee, CPA; Eide Bailly LLP; 1730 Burnt Boat Loop, Ste. 100 Bismarck, ND 58503-0886)

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

X

1 Briefly describe the organization's mission:

To support and promote educational programs in Independent School District 152 and provide scholarships and financial aid for post secondary education.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

X Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes X No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 86,134. including grants of \$ 81,400.) (Revenue \$) Scholarships and financial aid to Moorhead High School students and Graduates. 101 scholarships awarded.

4b (Code) (Expenses \$ 6,620. including grants of \$ 6,620.) (Revenue \$) Program development grants awarded to Moorhead Public School District educators who apply for funds to enhance their programs when the items cannot be funded with district funds.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ Including grants of \$) (Revenue \$)

4e Total program service expenses 92,754.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Contains 21 rows of questions regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI: Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a	12													
1b		12												
2			X											
3														X
4				X										
5														X
6				X										
7a				X										
7b														X
8														
a					X									
b					X									
9														X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a															X
10b															
11a			X												
11b															
12a					X										
12b					X										
12c							X								
13							X								
14															X
15															
a															X
b															X
16a															X
16b															

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **MN**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **Peter Larson - 701-261-7012**
2110 8th St. SO, Moorhead, MN 56560

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Janelle Leiseth - Board Member Oct)/President (Nov-Dec)	6.00	X		X				0.	0.	0.
(2) Kenneth Rosson - Pres (Jan-Oct) Board Member (Nov-Dec)	4.00	X		X				0.	0.	0.
(3) Lisa Staiger Vice President	4.00	X		X				0.	0.	0.
(4) Dennette Narum Secretary (Jan-Oct)	4.00	X		X				0.	0.	0.
(5) Heidi Gregoire Secretary (Nov-Dec)	4.00	X		X				0.	0.	0.
(6) Peter Larson Treasurer	10.00	X		X				0.	0.	0.
(7) Jodell Teiken Board Member (Jan-Oct)	2.00	X						0.	0.	0.
(8) Kim Melander Board Member (Jan-Oct)	2.00	X						0.	0.	0.
(9) Revein Melander Board Member (Jan-Oct)	2.00	X						0.	0.	0.
(10) Mark Rice Board Member	2.00	X						0.	0.	0.
(11) Angie Monroe Board Member (Jan-Oct)	2.00	X						0.	0.	0.
(12) Shannon Monroe Board Member (Jan-Oct)	2.00	X						0.	0.	0.
(13) Jerry Arneson Board Member (Nov-Dec)	2.00	X						0.	0.	0.
(14) Rob Bye Board Member (Nov-Dec)	2.00	X						0.	0.	0.
(15) Lisa Borgen Board Member (Nov-Dec)	2.00	X						0.	0.	0.
(16) Anthony Eddleston Board Member (Mar-Dec)	2.00	X						0.	0.	0.
(17) Cassidy Bjorklund Board Member (Nov-Dec)	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Brian Cole Board Member (Nov-Dec)	2.00	X						0.	0.	0.
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	14,213.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	88,505.			
	g	Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f			102,718.			
	Program Service Revenue			Business Code			
		2 a					
b							
c							
d							
e							
g Total. Add lines 2a-2f							
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	30,642.		30,642.	
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties				
	6 a			(i) Real			
				(ii) Personal			
	6 b		Gross rents				
	6 c		Less: rental expenses				
	6 d		Rental income or (loss)				
	6 e		Net rental income or (loss)				
	7 a			(i) Securities			
				(ii) Other			
	7 b		Gross amount from sales of assets other than inventory	3,474.			
	7 c		Less: cost or other basis and sales expenses	0.			
7 d		Gain or (loss)	3,474.				
7 e		Net gain or (loss)	3,474.		3,474.		
8 a		Gross income from fundraising events (not including \$ 14,213. of contributions reported on line 1c). See Part IV, line 18	0.				
8 b		Less: direct expenses	1,454.				
8 c		Net income or (loss) from fundraising events	-1,454.		-1,454.		
9 a		Gross income from gaming activities. See Part IV, line 19					
9 b		Less: direct expenses					
9 c		Net income or (loss) from gaming activities					
10 a		Gross sales of inventory, less returns and allowances					
10 b		Less: cost of goods sold					
10 c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d	All other revenue					
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			135,380.	0.	0.	32,662.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	6,620.	6,620.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	81,400.	81,400.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	3,424.		3,424.	
c Accounting	1,300.		1,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	9,100.		9,100.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2,387.	2,387.		
13 Office expenses	384.		384.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	126.		126.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Newsletter Costs	1,969.	1,969.		
b Postage	378.	378.		
c				
d				
e All other expenses	25.		25.	
25 Total functional expenses. Add lines 1 through 24e	107,113.	92,754.	14,359.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	23,569.	1	117,090.
	2 Savings and temporary cash investments	81,407.	2	86,564.
	3 Pledges and grants receivable, net	3,254.	3	7,246.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b		10c
	11 Investments - publicly traded securities	1,119,861.	11	1,354,141.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,228,091.	16	1,565,041.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable	10,650.	18	3,600.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	10,650.	26	3,600.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	691,929.	27	952,135.
	28 Net assets with donor restrictions	525,512.	28	609,306.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,217,441.	32	1,561,441.
33 Total liabilities and net assets/fund balances	1,228,091.	33	1,565,041.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	135,380.
2	Total expenses (must equal Part IX, column (A), line 25)	2	107,113.
3	Revenue less expenses. Subtract line 2 from line 1	3	28,267.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,217,441.
5	Net unrealized gains (losses) on investments	5	217,915.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	97,818.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,561,441.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.	<input type="checkbox"/>	<input type="checkbox"/>
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input type="checkbox"/>	<input type="checkbox"/>
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Moorhead Legacy Education Foundation

Employer identification number

41-1689598

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

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

57

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,150.	67,247.	53,210.	93,310.	102,718.	386,635.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	1,200.	1,200.	3,000.	3,000.	4,000.	12,400.
4 Total. Add lines 1 through 3	71,350.	68,447.	56,210.	96,310.	106,718.	399,035.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						148,325.
6 Public support. Subtract line 5 from line 4						250,710.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	71,350.	68,447.	56,210.	96,310.	106,718.	399,035.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	-21,947.	88,904.	23,411.	25,562.	30,642.	146,572.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						545,607.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	45.95	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	38.28	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

Moorhead Legacy Education Foundation

Employer identification number
41-1689598

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Independent School District 152 2410 14th St. SO Moorhead, MN 56560	41-6008721	ISD 152	6,620.	0.			Educator Grants

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1.**

3 Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2019)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Scholarships	101	81,400.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

Educator grants are based on applications received from Instructors in ISD 152 that are reviewed by the board and paid out based on funds available. Checks are written to the school district that monitors how grants are spent. Scholarships are issued based on applications received that are ranked by the board and amounts are determined based on ranking scores and any designators made by contributors such as location of school, area of study and two year or four year program.

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

Moorhead Legacy Education Foundation

Employer identification number

41-1689598

Form 990, Part III, Line 2, New Program Services:

In 2019 the Moorhead Area Education Foundation merged with the Moorhead Schools Legacy Foundation, and took on the activities of the Moorhead Schools Legacy Foundation.

Form 990, Part VI, Section A, line 1:

The executive committee shall consist of the officers of the board. The executive committee shall have the authority to conduct all busienss between board meetings.

Form 990, Part VI, Section A, line 2:

Kim Melander and Kevin Melander have a family relationship. Angie Monroe and Shannon Monroe have a family relationship.

Form 990, Part VI, Section A, line 4:

In 2019 the Moorhead Area Education Foundation merged with the Moorhead Schools Legacy Foundation, and took on the activities of the Moorhead Schools Legacy Foundation.

Form 990, Part VI, Section A, line 6:

As part of a donation agreement form the Pitsenbarger Trust, the Pitsenbarger Family has the authority to appoint one member to the board; no one was appointed in 2019.

Form 990, Part VI, Section A, line 7a:

Pitsenbarger Family has the authority to appoint one member to the board;

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

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization Moorhead Legacy Education Foundation	Employer identification number 41-1689598
---	---

no one was appointed in 2019.

Form 990, Part VI, Section B, line 11b:

The Treasurer and Board Members reviewed the Form 990 prior to the filing of the return.

Form 990, Part VI, Section B, Line 12c:

The board reviews and determines if conflicts exist with a board member. The board is responsible for monitoring its members and the board in regards to this policy. If needed, they will seek legal consultation. If a conflict is determined that individual will abstain from voting.

Form 990, Part VI, Section C, Line 19:

The governing documents, conflict of interest policy, and financial statements are available to the public upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Net Asset injection due to merger with Moorhead Schools	
Legacy Foundation	97,818.

ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
MOORHEAD AREA EDUCATION FOUNDATION

The undersigned, being the President of Moorhead Area Education Foundation, a nonprofit corporation subject to the provisions of Chapter 317A, Minnesota Statutes, certifies that on the 30th day of September, 2019, does hereby certify that the Moorhead Area Education Foundation adopted the following resolutions:

RESOLVED: That Article I of the Articles of Incorporation of Moorhead Area Education Foundation, hereby be amended to read as follows:

ARTICLE I

The name of the Corporation shall be Moorhead Legacy Education Foundation

RESOLVED FURTHER: That the effective date of these Articles of Amendment shall be as of the date of filing by the Minnesota Secretary of State.

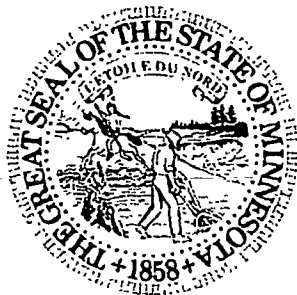
RESOLVED FURTHER: That the undersigned hereby is, authorized and directed to make, execute and acknowledge articles of amendment embracing the foregoing resolution, and to cause such articles to be filed for record in the manner required by law.

I swear that the foregoing is true and accurate and that I have the authority to sign this document on behalf of the Corporation.

MOORHEAD AREA EDUCATION FOUNDATION

By: Lisa A. Staiger
Lisa A. Staiger, President

THIS DOCUMENT PREPARED BY:
Corey R. Elmer
Vogel Law Firm
215 30th Street North; PO Box 1077
Moorhead, MN 56561-1077
Our File: 050143.16000



File Numbers

111139870003

887972900027

1F-540

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED

10/30/2019 11:59:00 PM

Steve Simon

Steve Simon
Secretary of State

Office of the Minnesota Secretary of State
Certificate of Merger

I, Steve Simon, Secretary of State of Minnesota, certify that: the documents required to effectuate a merger between the entities listed below and designating the surviving entity have been filed in this office on the date noted on this certificate.

Merger Filed Pursuant to Minnesota Statutes, Chapter: 317A

Home Jurisdiction and Names of Merging Entities:

MINNESOTA: MOORHEAD AREA EDUCATION FOUNDATION
MINNESOTA: MOORHEAD SCHOOLS LEGACY FOUNDATION

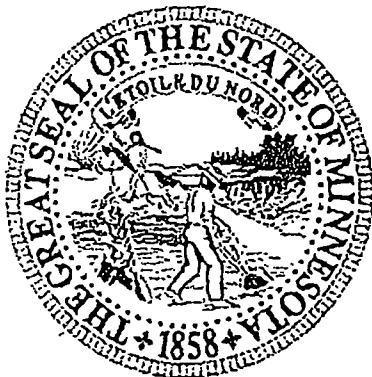
Home Jurisdiction and Name of Surviving Entity:

MINNESOTA: MOORHEAD AREA EDUCATION FOUNDATION

Name of Surviving Entity after Effective Date of Merger:

MOORHEAD LEGACY EDUCATION FOUNDATION

This certificate has been issued on: 10/30/2019



Steve Simon

Steve Simon
Secretary of State
State of Minnesota



ARTICLES OF MERGER
FOR
MOORHEAD SCHOOLS LEGACY FOUNDATION
AND
MOORHEAD AREA EDUCATION FOUNDATION

Pursuant to the provisions of Minnesota Statutes Chapter 317A, the officers of the Disappearing Corporation and the Surviving Corporation, do hereby certify that:

ARTICLE 1. Moorhead Schools Legacy Foundation, hereinafter called the "Disappearing Corporation", is a nonprofit corporation organized under the laws of the State of Minnesota

ARTICLE 2. Moorhead Area Education Foundation, hereinafter called the "Surviving Corporation", is a nonprofit corporation organized under the laws of the State of Minnesota.

ARTICLE 3. The merger of the Disappearing Corporation into the Surviving Corporation is permitted by the laws of the State of Minnesota.

ARTICLE 4. The Disappearing Corporation and the Surviving Corporation each have complied with the laws of the State of Minnesota effecting the merger.

ARTICLE 5. The Plan of Merger attached to these Articles of Merger as Exhibit "A" has been adopted by a majority of the Directors of the Surviving Corporation and by a majority of the Directors of the Disappearing Corporation, in the manner prescribed by Minnesota Statutes Chapter 317A.613.

ARTICLE 6. Pursuant to the Articles of Amendment to the Articles of Incorporation of the Surviving Corporation attached to the Plan of Merger, the name of the Surviving Corporation shall be changed to Moorhead Legacy Education Foundation.

ARTICLE 7. Notice to the Minnesota Attorney General is not required under M.S.A. 317A.811 Subsection 6.

ARTICLE 8. The effective date of the Merger shall be upon filing by the Minnesota Secretary of State.

Dated this 30th day of September, 2019.

MOORHEAD SCHOOLS LEGACY FOUNDATION, the
Disappearing Corporation

By: _____

Robert J. Bye, President

MOORHEAD AREA EDUCATION FOUNDATION, the
Surviving Corporation

By: *Lisa A. Staiger*
Lisa A. Staiger, President

THIS DOCUMENT WAS PREPARED BY:

Corey R. Elmer
Vogel Law Firm
215 30th Street North
PO Box 1077
Moorhead, MN 56561-1077
Telephone: (218) 236-6462
Our File: 050143.16000

PLAN OF MERGER
FOR
MOORHEAD SCHOOLS LEGACY FOUNDATION
AND
MOORHEAD AREA EDUCATION FOUNDATION

This Agreement entered into on the 30th day of September, 2019, by and between the Surviving Corporation and the Disappearing Corporation, which hereby agree as follows:

1. **Recitals.** The parties hereby declare:
 - a. That Minnesota Statutes allow for the merger of the Disappearing Corporation into the Surviving Corporation.
 - b. That an amendment to the Articles of Incorporation of the Surviving Corporation is proposed as a part of the merger, the purpose of which is to change the name of the Surviving Corporation.
 - c. That the Board of Directors of the Disappearing Corporation and the Board of Directors of the Surviving Corporation deem it advisable and generally to the advantage and welfare of the Disappearing Corporation to merge into the Surviving Corporation under and pursuant to the applicable provisions of Chapter 317A of Minnesota Statutes.
2. **Definitions.** For the purposes of this Agreement:
 - a. "Disappearing Corporation" shall mean Moorhead Schools Legacy Foundation, a Minnesota nonprofit corporation, the mailing address of which is 215 30th Street North, P.O. Box 1077, Moorhead, MN 56561-1077.
 - b. "Surviving Corporation" shall mean Moorhead Area Education Foundation, a Minnesota nonprofit corporation, the mailing address of which is 2110 8th Street South, P.O. Box 1006, Moorhead, MN 56561-1006.
 - c. "Closing Date" shall mean the date as filed by the Secretary of State's office.
 - d. "Agreement" shall mean this Plan of Merger as adopted by the Disappearing Corporation and the Surviving Corporation.
3. **Merger.** The Disappearing Corporation shall be, and hereby is, merged into the Surviving Corporation pursuant to the applicable provisions of Chapter 317A of Minnesota Statutes.
4. **Surviving Corporation.** The Surviving Corporation shall survive the merger contemplated in this Agreement and shall continue to be governed by the laws of the State of Minnesota.

5. ***Disappearing Corporation.*** The Disappearing Corporation shall cease to have a separate existence upon the Closing Date.

6. ***Membership Interests.*** Neither the Surviving Corporation nor the Disappearing Corporation have membership interests.

7. ***Tax Exempt Status.*** Both the Surviving Corporation and the Disappearing Corporation have been determined by the Internal Revenue Service to be tax exempt organizations described by the Internal Revenue Code, and both corporations intend that following the merger, the Surviving Corporation shall continue to operate in furtherance of the exempt purposes of both the Surviving Corporation and the Disappearing Corporation such that the Surviving Corporation shall continue to qualify as a tax exempt organization.

8. ***Board of Directors.*** The initial number of directors of the Surviving Corporation shall be thirteen (13) directors, which may be increased or decreased from time to time in the discretion of the Board of Directors.

9. ***Effect of the Merger.*** On the Closing Date:

- a. The Surviving Corporation shall succeed to, without other transfer, and shall possess and enjoy, all the rights, privileges, immunities, powers, and franchises, both of a public and a private nature, and be subject to all of the restrictions, disabilities and duties of the Disappearing Corporation, and all of the rights, privileges, immunities, powers and franchises of the Disappearing Corporation;
- b. All property, real, personal and mixed, and all debts due to the Disappearing Corporation on whatever account, as well as for all of the things in action or belonging to the Disappearing Corporation, shall be vested in the Surviving Corporation; and all property, rights, privileges, immunities, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were the Disappearing Corporation, and the title to any real estate vested by deed or otherwise in the Disappearing Corporation shall not revert or be in any way impaired by reason of the merger;
- c. All rights of creditors and all liens upon any property of the Disappearing Corporation shall be preserved, unimpaired, limited in lien to the property affected by such liens on the Closing Date; and,

- d. All debts, liabilities, and duties of the Disappearing Corporation, shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities, and duties had been incurred or contracted by the Surviving Corporation.

10. *Filing of Articles of Merger.* This Agreement shall be submitted to the Board of Directors of the Disappearing Corporation and to the Board of Directors of the Surviving Corporation for approval and adoption. After such approval and adoption, and subject to the conditions contained in this Agreement, Articles of Merger shall be signed and delivered to the Secretary of State of the State of Minnesota for filing as provided by Chapter 317A of Minnesota Statutes.

11. *Articles of Amendment of Surviving Corporation.* The Articles of Incorporation of the Surviving Corporation shall be amended as of the effective date of the merger as set forth in Exhibit 1 to this Plan of Merger, for the purpose of changing the name of the Surviving Corporation.

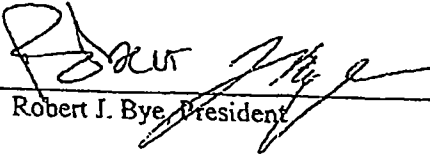
12. *Name of Surviving Corporation.* Following the merger, the name of the Surviving Corporation shall be Moorhead Legacy Education Foundation.

13. *Administrative Provisions.* The following provisions relate to the administration of this Agreement.

- a. *Headings.* The headings of this Agreement are for convenience of reference only and shall not be deemed to alter or affect any provision thereof.
- b. *Modification.* No change or modification of this Agreement shall be valid unless the same be in writing and signed by the duly authorized officers of the Disappearing Corporation and the officers of the Surviving Corporation.
- c. *Counterparts.* This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
- d. *Survival of Representations.* All representations, warranties and agreements made by the parties pursuant to this Agreement shall survive the Closing Date.
- e. *Governing Law.* The provisions of this Agreement shall be governed by the laws of the State of Minnesota.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement.

MOORHEAD SCHOOLS LEGACY FOUNDATION, the
Disappearing Corporation

By: 
Robert I. Bye, President

(THE BALANCE OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK)

~~MOORHEAD AREA EDUCATION FOUNDATION, the~~
Surviving Corporation

By: Lisa A. Staiger
Lisa A. Staiger, President

THIS DOCUMENT WAS PREPARED BY:

Corey R. Elmer
Vogel Law Firm
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Our File: 050143.16000
3759859.1