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Form **990**

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 black lung benefit trust or private foundation)

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

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 09-01-2008 and ending 08-31-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
MINNESOTA ORCHESTRAL ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1111 NICOLLET MALL

City or town, state or country, and ZIP + 4
MINNEAPOLIS, MN 55403

D Employer identification number
41-0693875

E Telephone number
(612) 371-5600

G Gross receipts $ 58,092,197

F Name and address of Principal Officer
MICHAEL HENSON
1111 NICOLLET MALL
MINNEAPOLIS,MN 55403

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) **Are all affiliates included?** ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Web site:** ▶ WWW MNORCH ORG

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1907

M State of legal domicile MN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO ENRICH AND INSPIRE OUR COMMUNITY AS A SYMPHONY ORCHESTRA AND ORCHESTRA HALL

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	85
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	82
5	Total number of employees (Part V, line 2a)	5	782
6	Total number of volunteers (estimate if necessary)	6	600
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	282,549
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-21,969

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	21,508,696	15,954,452
	9	Program service revenue (Part VIII, line 2g)	10,160,699	10,482,340
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,990,203	-11,626,106
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,514	154,065
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	39,686,112	14,964,751
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	57,500	84,600
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	21,154,260	22,917,806
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	219,804	176,034
	b	(Total fundraising expenses, Part IX, column (D), line 25 1,603,122)		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	11,265,655	10,798,751
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	32,697,219	33,977,191
	19	Revenue less expenses Subtract line 18 from line 12	6,988,893	-19,012,440
Net Assets or Fund Balances			Beginning of Year	End of Year
	20	Total assets (Part X, line 16)	208,029,482	170,092,608
	21	Total liabilities (Part X, line 26)	25,381,401	27,629,485
	22	Net assets or fund balances Subtract line 21 from line 20	182,648,081	142,463,123

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

Please Sign Here

****** | 2010-03-30
Signature of officer | Date

BRYAN EBENSTEINER VICE PRESIDENT OF FINANCE
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's PTIN (See Gen Inst)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	LARSONALLEN LLP 220 SOUTH SIXTH STREET SUITE 300 MINNEAPOLIS, MN 55402		EIN ▶ Phone no ▶ (612) 376-4500

May the IRS discuss this return with the preparer shown above? (See instructions) ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

The Minnesota Orchestra will enrich and inspire our community as a symphony orchestra internationally recognized for its artistic excellence

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **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** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 $ 29,610,412 including grants of $ 84,600) (Revenue $ 10,482,340)

The Minnesota Orchestra, now in its second century and led by Music Director Osmo Vanska, ranks among America's top symphonic ensembles, with a distinguished history of acclaimed performances in its home state and around the world, award-winning recordings, radio broadcasts and educational outreach programs, and a visionary commitment to building the orchestral repertoire of tomorrow The 98-member ensemble now presents nearly 200 programs each year, primarily at its home venue of Orchestra Hall in downtown Minneapolis, and its concerts are heard by live audiences of 400,000 annually Its Friday night performances are broadcast live regionally by Minnesota Public Radio, and many programs are subsequently featured on American Public Media's national programs, SymphonyCast and Performance Today Under Music Director Osmo Vanska, the Orchestra has completed a five-year, five-disc initiative to record the complete Beethoven symphonies on the BIS label The collection has amassed rave reviews, with The New York Times writing that it "may be the definitive [cycle] of our time" and the Financial Times of London praising it as the "modern Beethoven recording par excellence " The Orchestra's recording of Beethoven's Ninth received a 2008 Grammy nomination for "Best Orchestral Performance," and the CD featuring the Second and Seventh Symphonies was nominated for a 2009 Classic FM Gramophone Award In 2009 BIS released its newest collaboration with the Orchestra, the premiere recording of To Be Certain of the Dawn, a Holocaust memorial oratorio by Stephen Paulus on a libretto by Michael Dennis Browne Vanska and the Orchestra have recently embarked on a series of new recording initiatives, include a five-year project with BIS to record all five Beethoven piano concertos with Russian pianist Yevgeny Sudbin and, for the Hyperion label, live in-concert recordings of Tchaikovsky's three piano concertos and Concert Fantasia, recorded over two seasons with British pianist Stephen Hough In addition to traditional concerts, the Minnesota Orchestra connects with more than 85,000 music lovers annually through educational programs including Young People's Concerts (YPs) and Target Free Family Concerts In the last decade more than half a million students have experienced a Minnesota Orchestra YP Musicians also engage in such Orchestra-sponsored initiatives as the Adopt-A-School program, Side-by-Side rehearsals and concerts with young area musicians, and the UPbeat program, which establishes multi-year relationships with communities throughout the Twin Cities and around the state The ensemble also offers numerous pops concerts, presenting the greatest contemporary pop performers in genres ranging from rock, jazz and Big Band to Latin, country and world music In 2008, the Orchestra established Jazz at Orchestra Hall, a jazz series featuring top performers from around the nation, and named Irvin Mayfield as the series' artistic director American conductor Andrew Litton serves as artistic director for the Orchestra's beloved urban summer music festival, Sommerfest, which celebrates its 30th anniversary in 2010 The Orchestra welcomed Finnish conductor Osmo Vanska as its tenth music director in the fall of 2003 Praised for his intense and dynamic performances, Vanska is recognized for compelling interpretations of the standard, contemporary and Nordic repertoires During his tenure, he has drawn extraordinary reviews for concerts both at home and abroad, including appearances at Carnegie Hall and Lincoln Center, three European tours-the most recent in February and March 2009-and Minnesota tours in 2005, 2007 and 2008 Vanska has extended his tenure with the Minnesota Orchestra through 2015 In addition to presenting the Minnesota Orchestra in concert, the Association also presents renowned artists from other musical genres, in order to provide the community with the full spectrum of musical offerings Examples would include the presentation of classical artists in recital, and performing artists and groups in the jazz, popular, and world music categories Other services provided to patrons and participants include associated concession services, ticketing, and hall rentals

4b (Code) (Expenses $ including grants of $) (Revenue $)

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses $ 29,610,412 *Must equal Part IX, Line 25, column (B).*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17	Yes	
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	Yes	
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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No

Part IV Checklist of Required Schedules *(Continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	206			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	782			
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*			2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	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)?			4a	Yes	
b	If "Yes," enter the name of the foreign country CJ , EI See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.*					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*			5c		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	*Organizations that may receive deductible contributions under section 170(c).*					
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more?			7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		
8	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.*					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	*Section 501(c)(7) organizations.* Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	*Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

Part VI Governance, Management, and Disclosure *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body (1a) 85			
b	Enter the number of voting members that are independent (1b) 82			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10		No
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No", go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
a	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ own website ☑ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

BRYAN EBENSTEINER
1111 Nicollet Mall
Minneapolis, MN 55403
(612) 371-5600

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* 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, or 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	**(B)** Average hours per week	**(C)** Position (check all that apply)						**(D)** Reportable compensation from the organization (W-2/1099MISC)	**(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			

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total							▶	2,577,828	0	196,487

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶86

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
KUWABARA PAYNE MCKENNA & BLUMBERG 322 KING STREET WEST 3RD FLOOR TORONTO M5V1J2 CA	ARCHITECT	412,757
IMG ARTIST THE LIGHT BOX 111 POWER ROAD LONDON, ENGLAND N45PY UK	GUEST ARTIST	202,267
OPUS 3 ARTISTS 470 PARK AVENUE 9TH FLOOR NEW YORK CITY, NY 10016	GUEST ARTIST	200,000
JAZZ AT LINCOLN CENTER 33 WEST 60TH STREET NEW YORK CITY, NY 100237999	GUEST ARTIST	125,000

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 4

Part VIII Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c	782,193				
	d	Related organizations . . . 1d					
	e	Government grants (contributions) 1e	654,423				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	14,517,836				
	g	Noncash contributions included in lines 1a-1f $ 915,159					
	h	**Total (Add lines 1a-1f)** . . . . ▶		15,954,452			
Program Service Revenue			Business Code				
	2a	ORCHESTRA TICKETS	711,130	5,702,615	5,702,615		
	b	NON-ORCHESTRA TICKETS	711,130	2,206,109	2,206,109		
	c	ORCHESTRA SERVICE FEES	711,130	1,125,851	1,125,851		
	d	CONCESSIONS & FEES	711,130	893,847	858,318	35,529	
	e	RENTAL EVENTS	532,000	430,863	175,106	255,757	
	f	All other program service revenue		123,055	123,055		
	g	**Total. Add lines 2a-2f** . . . . ▶ $ 10,482,340					
Other Revenue	3	Investment income (including dividends, interest other similar amounts) . . . . ▶		2,332,478		-8,737	2,341,215
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties		13,711			13,711
			(i) Real / (ii) Personal				
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . ▶					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	28,712,336				
	b	Less cost or other basis and sales expenses	42,670,920				
	c	Gain or (loss)	-13,958,584				
	d	Net gain or (loss) . . . . ▶		-13,958,584			-13,958,584
	8a	Gross income from fundraising events (not including $ 198,542 of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* . . . . a	782,193				
	b	Less direct expenses . . . b	225,294				
	c	Net income or (loss) from fundraising events . . ▶		-26,752			-26,752
	9a	Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a	398,338				
	b	Less cost of goods sold . . b	231,232				
	c	Net income or (loss) from sales of inventory . . ▶		167,106			167,106
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total. Add lines 11a-11d** . . . . $					
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . . ▶		14,964,751	10,191,054	282,549	-11,463,304

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) but are not required to complete columns (B), (C), and (D).

	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 governments and organizations in the U S See Part IV, line 21	67,000	67,000		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	17,600	17,600		
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,944,365	1,285,851	658,514	
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	16,537,744	15,189,511		832,790
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	963,122	887,245	29,379	46,498
9	Other employee benefits	2,299,040	2,069,559	90,203	139,278
10	Payroll taxes	1,173,535	1,047,659	63,195	62,681
11	Fees for services (non-employees)				
a	Management				
b	Legal	77,009	56,184	20,825	
c	Accounting	41,693		41,693	
d	Lobbying	37,032	37,032		
e	Professional fundraising *See Part IV, line 17*	176,034			176,034
f	Investment management fees				
g	Other	3,254,747	3,231,937	10,310	12,500
12	Advertising and promotion	2,126,830	2,126,830		
13	Office expenses	376,555	183,535	162,816	30,204
14	Information technology	123,207	38,703	73,995	10,509
15	Royalties	101,803	101,803		
16	Occupancy	623,581	465,083	125,000	33,498
17	Travel	1,117,199	1,103,023	2,610	11,566
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	66,840	27,259	24,431	15,150
20	Interest	749,123	55,042	694,081	
21	Payments to affiliates	29,120	29,120		
22	Depreciation, depletion, and amortization	685,687	627,389	29,149	29,149
23	Insurance	243,288	52,641	190,647	
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	DIRECT CONCERT EXPENSES	367,496	367,496		
b	MUSIC RENTAL LICENSES	224,264	224,264		
c	CREDIT CARD FEES	196,761	177,891		18,870
d	ADMIN & FACILITY COSTS	193,817	137,588	31,364	24,865
e	DONOR RECOGNITION	141,840			141,840
f	All other expenses	20,859	3,167	2	17,690
25	**Total functional expenses.** Add lines 1 through 24f	33,977,191	29,610,412	2,763,657	1,603,122
26	**Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	218,758	1	761,639
	2	Savings and temporary cash investments	1,275,791	2	1,293,888
	3	Pledges and grants receivable, net	24,661,197	3	20,159,362
	4	Accounts receivable, net	84,323	4	98,018
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*	112,500	5	75,000
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	149,711	8	52,380
	9	Prepaid expenses and deferred charges	1,497,254	9	1,437,495
	10a	Land, buildings, and equipment cost basis — 10a 23,843,668			
	b	Less accumulated depreciation *Complete Part VI of Schedule D* — 10b 16,711,513	7,446,693	10c	7,132,155
	11	Investments—publicly traded securities	77,697,550	11	54,921,281
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*	93,189,583	12	82,510,570
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*	1,491,860	13	1,477,585
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*	204,262	15	173,235
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*	208,029,482	16	170,092,608
Liabilities	17	Accounts payable and accrued expenses	3,173,351	17	2,882,811
	18	Grants payable		18	
	19	Deferred revenue	4,118,088	19	3,610,116
	20	Tax-exempt bond liabilities	1,690,000	20	1,690,000
	21	Escrow account liability *Complete Part IV of Schedule D*		21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable	13,475,000	24	12,465,000
	25	Other liabilities *Complete Part X of Schedule D*	2,924,962	25	6,981,558
	26	**Total liabilities.** *Add lines 17 through 25*	25,381,401	26	27,629,485
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	18,137,494	27	-10,093,757
	28	Temporarily restricted net assets	18,412,971	28	20,029,591
	29	Permanently restricted net assets	146,097,616	29	132,527,289
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	182,648,081	33	142,463,123
	34	Total liabilities and net assets/fund balances	208,029,482	34	170,092,608

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ cash ☑ accrual ☐ other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	Yes	
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes" to lines 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?	2c	Yes	
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits?	3b		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

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).** (Attach Schedule H)

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 331/3% 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 331/3% 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).** (See instructions)

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

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

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

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

		Yes	No
(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 the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**)	**(iv)** Is the organization in col **(i)** listed in your governing document? Yes	No	**(v)** Did you notify the organization in col **(i)** of your support? Yes	No	**(vi)** Is the organization in col **(i)** organized in the U S ? Yes	No	**(vii)** Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	21,363,641	18,099,183	17,688,804	21,508,696	15,954,452	94,614,776
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add line 1-3	21,363,641	18,099,183	17,688,804	21,508,696	15,954,452	94,614,776
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						24,831,129
6 **Public Support** subtract line 5 from line 4						69,783,647

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	21,363,641	2,860,169	17,688,804	21,508,696	15,954,452	94,614,776
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,100,654	2,860,169	3,704,162	4,396,075	2,354,826	15,415,886
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	34,841	83,820				118,661
11 **Total Support** (Add lines 7 through 10)						110,149,323

12 Gross receipts from related activities, etc (See instructions) | 12 | 49,930,293

13 **First Five Years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | **63.350 %**

15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f | 15 | **69.780 %**

16a **33 1/3% Test - 2008.** 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 ☑

b **33 1/3% Test - 2007.** If the organization did not check the 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 ☐

17a **10% Facts and Circumstances Test - 2008.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10% Facts and Circumstances Test - 2007.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
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						
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 1-5						
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 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
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)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	18	

19a **33 1/3% Tests - 2008.** 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% Tests - 2007.** 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 ▶☐

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 41-0693875
Name: MINNESOTA ORCHESTRAL ASSOCIATION

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			
MICHAEL HENSON , PRESIDENT & CEO	40 00	X		X				373,869	0	16,658
DOUGLAS M BAKER JR , DIRECTOR	1 00	X						0	0	0
KAREN BAKER , VICE PRESIDENT	1 00	X		X				0	0	0
MELANIE BARRY , DIRECTOR	1 00	X						0	0	0
DAVID L BOEHNEN , DIRECTOR	1 00	X						0	0	0
BARBARA BURWELL , DIRECTOR	1 00	X						0	0	0
JON R CAMPBELL , TREASURER	1 00	X		X				0	0	0
MARI CARLSON , DIRECTOR	1 00	X						0	0	0
TERRANCE L CARLSON , DIRECTOR	1 00	X						0	0	0
NICKY B CARPENTER , DIRECTOR	1 00	X						0	0	0
DAVID COLWELL , DIRECTOR	1 00	X						0	0	0
JAN M CONLIN , DIRECTOR	1 00	X						0	0	0
WILLIAM M COOK , DIRECTOR	1 00	X						0	0	0
KATHY CUNNINGHAM , DIRECTOR	1 00	X						0	0	0
KENNETH L CUTLER , DIRECTOR	1 00	X						0	0	0
ANDREW CZAJKOWSKI , DIRECTOR	1 00	X						0	0	0
JAMES DAMIAN , DIRECTOR	1 00	X						0	0	0
RICHARD K DAVIS , CHAIR-ELECT	1 00	X		X				0	0	0
RORY A M DELANEY , DIRECTOR	1 00	X						0	0	0
JONATHAN F EISELE , DIRECTOR	1 00	X						0	0	0
JACK W EUGSTER , CHAIR	1 00	X		X				0	0	0
JOHN F FARRELL JR , DIRECTOR	1 00	X						0	0	0
DOLLY J FITERMAN , DIRECTOR	1 00	X						0	0	0
BEN FOWKE , DIRECTOR	1 00	X						0	0	0
PABLO S GAITO , DIRECTOR	1 00	X						0	0	0
LUELLA G GOLDBERG , DIRECTOR	1 00	X						0	0	0
PAUL D GRANGAARD , PAST CHAIR	1 00	X		X				0	0	0
JANE P GREGERSON , DIRECTOR	1 00	X						0	0	0
JEFFREY P GREINER , DIRECTOR	1 00	X						0	0	0
N BUD GROSSMAN , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
NATALIE GUYN , DIRECTOR	1 00	X						0	0	0
RENEE LEJEUNE HALLBERG , DIRECTOR	1 00	X						0	0	0
DOROTHY HALVERSON , DIRECTOR	1 00	X						0	0	0
JAYNE C HILDE , DIRECTOR	1 00	X						0	0	0
KAREN L HIMLE , DIRECTOR	1 00	X						0	0	0
SHADRA J HOGAN , DIRECTOR	1 00	X						0	0	0
LISA HOLMBERG , DIRECTOR	1 00	X						0	0	0
MARY L HOLMES , DIRECTOR	1 00	X						0	0	0
DEBORAH L HOPP , DIRECTOR	1 00	X						0	0	0
KAREN H HUBBARD , DIRECTOR	1 00	X						0	0	0
JAY V IHLENFELD , DIRECTOR	1 00	X						0	0	0
PATRICIA DORN JAFFRAY , DIRECTOR	1 00	X						0	0	0
KIM R JENSON , DIRECTOR	1 00	X						0	0	0
NANCY E JONES , DIRECTOR	1 00	X						0	0	0
M JOANN JUNDT , DIRECTOR	1 00	X						0	0	0
D WILLIAM KAUFMAN , DIRECTOR	1 00	X						0	0	0
DOUGLAS A KELLEY , DIRECTOR	1 00	X						0	0	0
STEVEN KENNEDY , DIRECTOR	1 00	X						0	0	0
PETER R KITCHAK , DIRECTOR	1 00	X						0	0	0
M JOSEPH LAPENSKY , DIRECTOR	1 00	X						0	0	0
DOUGLAS W LEATHERDALE , DIRECTOR	1 00	X						0	0	0
NANCY E LINDAHL , SECRETARY	1 00	X		X				0	0	0
RONALD E LUND , DIRECTOR	1 00	X						0	0	0
JOHN T MACHUZICK , DIRECTOR	1 00	X						0	0	0
WARREN E MACK , VICE PRESIDENT	1 00	X						0	0	0
HARVEY B MACKAY , DIRECTOR	1 00	X						0	0	0
JUDY R MAHONEY , DIRECTOR	1 00	X						0	0	0
ROBERTA MANN BENSON , DIRECTOR	1 00	X						0	0	0
JAN MCDANIEL , DIRECTOR	1 00	X						0	0	0
JAMES C MELVILLE , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
ERIC MERCER , DIRECTOR	1 00	X						0	0	0
ANNE W MILLER , DIRECTOR	1 00	X						0	0	0
HUGH MILLER , DIRECTOR	1 00	X						0	0	0
JOAN A MONDALE , DIRECTOR	1 00	X						0	0	0
SUSAN M MORRISON , DIRECTOR	1 00	X						0	0	0
ANNE E MULDER , DIRECTOR	1 00	X						0	0	0
BETTY MYERS , DIRECTOR	1 00	X						0	0	0
MARILYN C NELSON , DIRECTOR	1 00	X						0	0	0
BRUCE J NICHOLSON , DIRECTOR	1 00	X						0	0	0
DALE R OLSETH , DIRECTOR	1 00	X						0	0	0
ANITA M PAMPUSCH , DIRECTOR	1 00	X						0	0	0
ERIC H PAULSON , DIRECTOR	1 00	X						0	0	0
ROSALYND PFLAUM , DIRECTOR	1 00	X						0	0	0
SUSAN PLATOU , DIRECTOR	1 00	X						0	0	0
TERI E POPP , DIRECTOR	1 00	X						0	0	0
GREGORY PULLES , DIRECTOR	1 00	X						0	0	0
MICHAEL M ROOS , DIRECTOR	1 00	X						0	0	0
JON W SALVESON , DIRECTOR	1 00	X						0	0	0
JO ELLEN SAYLOR , DIRECTOR	1 00	X						0	0	0
DOUGLAS A SCOVANNER , VICE PRESIDENT	1 00	X						0	0	0
WENDY SEYB , DIRECTOR	1 00	X						0	0	0
GORDON M SPRENGER , DIRECTOR	1 00	X						0	0	0
JOHN STANOCH , DIRECTOR	1 00	X						0	0	0
DOUGLAS M STEENLAND , DIRECTOR	1 00	X						0	0	0
MARY S SUMNERS , DIRECTOR	1 00	X						0	0	0
GEORGIA THOMPSON , DIRECTOR	1 00	X						0	0	0
JAMES E ULLAND , DIRECTOR	1 00	X						0	0	0
JAMES S WAFLER , DIRECTOR	1 00	X						0	0	0
MAXINE HOUGHTON WALLIN , VICE PRESIDENT	1 00	X						0	0	0
WENDY WENGER DANKEY , DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
DAVID S WICHMANN , DIRECTOR	1 00	X						0	0	0
NICOLE M WOODHOUSE , DIRECTOR	1 00	X						0	0	0
HOLLY DUEVEL , VP-FINANCE & CONTROLLER	30 00			X				126,368	0	28,927
BRYAN EBENSTEINER , VICE PRESIDENT - FINANCE	10 00			X				0	0	0
ROBERT NEU , VP & GENERAL MANAGER	40 00			X				171,844	0	24,190
OSMO VANSKA , MUSIC DIRECTOR	40 00				X			1,026,174	0	13,305
JORJA FLEEZANIS , MUSICIAN	40 00					X		195,557	0	19,662
R DOUG WRIGHT , MUSICIAN	40 00					X		172,411	0	24,536
SARAH KWAK , MUSICIAN	40 00					X		172,769	0	24,536
MICHAEL GAST , MUSICIAN	40 00					X		167,649	0	20,137
BURT HARA , MUSICIAN	40 00					X		171,187	0	24,536

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a ORCHESTRA TICKETS	711,130	5,702,615	5,702,615		
b NON-ORCHESTRA TICKETS	711,130	2,206,109	2,206,109		
c ORCHESTRA SERVICE FEES	711,130	1,125,851	1,125,851		
d CONCESSIONS & FEES	711,130	893,847	858,318	35,529	
e RENTAL EVENTS	532,000	430,863	175,106	255,757	

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)
- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)
- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization	Employer identification number
MINNESOTA ORCHESTRAL ASSOCIATION	41-0693875

Part I-A **To be completed by all organizations exempt under section 501(c) and section 527 organizations.** (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $

3 Volunteer hours

Part I-B **To be completed by all organizations exempt under section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

Part I-C **To be completed by all organizations exempt under section 501(c), except section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities $

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's internal funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

A Check ☐ if the filing organization belongs to an affiliated group

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

	Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	15,250	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	83,775	
c	Total lobbying expenditures (add lines 1a and 1b)	99,025	
d	Other exempt purpose expenditures	32,391,644	
e	Total exempt purpose expenditures (add lines 1c and 1d)	32,490,669	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns—	1,000,000	

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

		(a)	(b)
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h	Subtract line 1g from line 1a Enter -0- if line g is more than line a	0	
i	Subtract line 1f from line 1c Enter -0- if line f is more than line c	0	

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** Total
2a	Lobbying non-taxable amount				1,000,000	1,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))					1,500,000
c	Total lobbying expenditures				99,025	99,025
d	Grassroots non-taxable amount				250,000	250,000
e	Grassroots ceiling amount (150% of line d, column (e))					375,000
f	Grassroots lobbying expenditures				15,250	15,250

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines c through i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

1	Dues, assessments and similar amounts from members	1 $
2	Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).***	
a	Current Year	2a $
b	Carryover from last year	2b $
c	Total	2c $
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 $
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 $
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 $

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

Part IV Supplemental Information

Identifier	Return Reference	Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	**Employer identification number**
MINNESOTA ORCHESTRAL ASSOCIATION	41-0693875

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	**(b)** Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ **Yes** ☐ **No**

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ **Yes** ☐ **No**

Part II **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	**2a**	
b	Total acreage restricted by conservation easements	**2b**	
c	Number of conservation easements on a certified historic structure included in (a)	**2c**	
d	Number of conservation easements included in (c) acquired after 8/17/06	**2d**	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ **Yes** ☐ **No**

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ **Yes** ☐ **No**

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain why in Part XIV and complete the following table

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current Year	**(b)** Prior Year	**(c)** Two Years Back	**(d)** Three Years Back	**(e)** Four Years Back
1a	Beginning of year balance	93,417,008				
b	Contributions	822,217				
c	Investment earnings or losses	-12,913,370				
d	Grants or scholarships					
e	Other expenditures for facilities and programs	7,317,981				
f	Administrative expenses					
g	End of year balance	74,007,874				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ►

b Permanent endowment ► 99 200 %

c Term endowment ► 0 800 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	No
	(i) unrelated organizations	3a(i)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Depreciation	**(d)** Book value
1a Land		3,006,334		3,006,334
b Buildings		10,303,646	9,015,079	1,288,567
c Leasehold improvements		4,903,922	3,105,354	1,798,568
d Equipment		5,623,476	4,591,080	1,032,396
e Other		6,290		6,290
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ►				7,132,155

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests	55,096,256	F
Other FUND OF HEDGE FUNDS & PRIVATE EQUITY	27,414,314	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	82,510,570	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
UNFUNDED PENSION LIABILITY	6,981,558
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	6,981,558

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,964,751
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	33,977,191
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-19,012,440
4	Net unrealized gains (losses) on investments	4	-2,279,321
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-17,535,130
9	Total adjustments (net) Add lines 4 - 8	9	-19,814,451
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-38,826,891

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	612,845
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-2,279,321		
b	Donated services and use of facilities	2b	116,600		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-12,645,711		
e	Add lines **2a** through **2d**			2e	-14,808,432
3	Subtract line **2e** from line **1**			3	15,421,277
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-456,526		
c	Add lines **4a** and **4b**			4c	-456,526
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	14,964,751

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	39,439,736
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	116,600		
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d	5,345,945		
e	Add lines **2a** through **2d**			2e	5,462,545
3	Subtract line **2e** from line **1**			3	33,977,191
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	33,977,191

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	THE ENDOWMENT FUND WAS CREATED BY DONORS WHO WANTED TO FUND ANNUAL ORCHESTRA ACTIVITIES INTO PERPETUITY IF SO DESIGNATED BY THE DONOR, THESE GIFTS ARE CONSIDERED PERMANENT ENDOWMENTS, BUT INVESTMENT EARNINGS AND GROWTH ARE AVAILABLE TO SUPPORT ANNUAL ACTIVITIES THE BOARD OF DIRECTORS HAS ADOPTED THE STANDARDS OF UPMIFA IN DETERMINING THE AMOUNT TAKEN FROM ENDOWMENTS EACH YEAR FOR ACTIVITIES THE FINANCE COMMITTEE OF THE BOARD REVIEWS THE ANNUAL DRAW AMOUNT AS A PART OF THE BUDGET AND PLANNING PROCESS, AND THEN PRESENTS ITS FINDINGS TO THE BOARD OF DIRECTORS FOR APPROVAL
Part XI, Line 8 - Other Adjustments		NET PERIODIC PENSION CREDIT -4889419 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -158350 CHANGE IN BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION & TRUST -12487361
Part XII, Line 2d - Other Adjustments		CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -158350 CHANGE IN BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION & TRUST -12487361
Part XII, Line 4b - Other Adjustments		FUNDRAISING EVENT EXPENSES -225294 COST OF GOODS SOLD -231232
Part XIII, Line 2d - Other Adjustments		FUNDRAISING EVENT EXPENSES 225294 COST OF GOODS SOLD 231232 PENSION EXPENSE 4889419

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** 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 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
EUROPE	0	0	PROGRAM SERVICES	2-WEEK SYMPHONY ORCHESTRA CONCERT TOUR	1,201,823
Totals . . . . . ►					1,201,823

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . ▶ ☐
Use Schedule F-1 if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶

3 Enter total number of other organizations or entities . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of non-cash assistance	**(g)** Description of non-cash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	ReturnReference	Explanation
Procedure for Monitoring Grants Outside the U S		Schedule F, Part I, Line 2 THE MINNESOTA ORCHESTRAL ASSOCIATION DOES NOT MAKE GRANTS TO FOREIGN INDIVIDUALS OR ORGANIZATIONS ALL EXPENDITURES IN EUROPE WERE FOR PROGRAM ACTIVITIES RELATED TO A 2-WEEK TOUR OF EUROPE CONDUCTED BY THE SYMPHONY ORCHESTRA

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 41-0693875
Name: MINNESOTA ORCHESTRAL ASSOCIATION

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☑ Email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☑ Solicitation of government grants
- **g** ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
SD&A TELESERVICES INC	TELEPHONE CAMPAIGN		No	793,434	176,034	617,400
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

MN

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 BALL (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	980,735			980,735
	2 Less Charitable contributions	782,193			782,193
	3 Gross revenue (line 1 minus line 2)	198,542			198,542
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes				
	6 Rent/Facility costs	112,966			112,966
	7 Other direct expenses	112,328			112,328
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				225,294
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				-26,752

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities ____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

			Yes	No
13 Indicate the percentage of gaming activity operated in				
a The organization's facility	**13a**			
b An outside facility	**13b**			

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

		Yes	No
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	**15a**		

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ____________ and the amount of gaming revenue retained by the third party ▶ $ ____________

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $ ____________

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

		Yes	No
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	**17a**		

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

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 Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 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
MINNESOTA CITIZENS FOR THE ARTS2233 UNIVERSITY AVENUE ST PAUL,MN 55114	41-1262965	501(C)(4)	52,000				ARTS LOBBYING
VOTE YES MINNESOTA 2334 UNIVERSITY AVENUE ST PAUL,MN 55114	26-1545673	501(C)(4)	15,000				GRASSROOTS LOBBYING

2 Enter total number of section 501(c)(3) and government organizations . . . . ▶ 0

3 Enter total number of other organizations . . . . ▶ 2

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) 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 non-cash assistance
YOUNG PEOPLE'S COMPETITION	12	7,600			
TROMBONE PLAYERS COMPETITION	5	10,000			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 GRANTS TO ORGANIZATIONS WERE MADE TO SUPPORT LOBBYING ACTIVITIES MEETINGS ARE HELD BY THE RECIPIENTS TO DISCUSS ON-GOING EFFORTS AND CURRENT ISSUES INDIVIDUALS RECEIVED AWARDS BASED ON PERFORMANCE AT MUSICAL COMPETITIONS THE INDIVIDUALS' USE OF THE FUNDS WAS NOT MONITORED

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
MINNESOTA ORCHESTRAL ASSOCIATION	41-0693875

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☑ First class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☑ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☑ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☑ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
MICHAEL HENSON	(i)	368,848		5,021		16,658	390,527	
	(ii)							
HOLLY DUEVEL	(i)	126,368			23,240	5,687	155,295	
	(ii)							
ROBERT NEU	(i)	171,844			12,008	12,182	196,034	
	(ii)							
OSMO VANSKA	(i)	967,988	25,000	33,186		13,305	1,039,479	
	(ii)							
JORJA FLEEZANIS	(i)	195,557			6,450	13,212	215,219	
	(ii)							
R DOUG WRIGHT	(i)	172,411			6,848	17,688	196,947	
	(ii)							
SARAH KWAK	(i)	172,769			6,848	17,688	197,305	
	(ii)							
MICHAEL GAST	(i)	167,649			6,832	13,305	187,786	
	(ii)							
BURT HARA	(i)	171,187			6,848	17,688	195,723	
	(ii)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 1a	FIRST-CLASS OR CHARTER TRAVEL OSMO VANSKA HAD THREE FIRST-CLASS FLIGHTS DURING THE 2009 EUROPEAN TOUR THE ORGANIZATION HAD ONE CHARTER FLIGHT DURING THE 2009 EUROPEAN TOUR THIS FLIGHT INCLUDED BOB NEU, OSMO VANSKA AND THE HIGHEST-PAID EMPLOYEES THESE AMOUNTS WERE NOT INCLUDED IN THE INDIVIDUALS' TAXABLE COMPENSATION HOUSING ALLOWANCE - $29,625 - OSMO VANSKA - INCLUDED IN TAXABLE COMPENSATION SOCIAL CLUB DUES - $5,085 - MICHAEL HENSON - MINNEAPOLIS CLUB - NOT INCLUDIBLE IN TAXABLE COMPENSATION
	Part I, Line 4a	HOLLY DUEVEL PARTICIPATED IN A NONQUALIFIED DEFERRED COMPENSATION AGREEMENT $15,500 WAS INCLUDED IN HER SOCIAL SECURITY TAXABLE INCOME, BUT NOT HER INCOME TAXABLE INCOME

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 41-0693875
Name: MINNESOTA ORCHESTRAL ASSOCIATION

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other compensation				
MICHAEL HENSON	(i) (ii)	368,848		5,021		16,658	390,527	
HOLLY DUEVEL	(i) (ii)	126,368			23,240	5,687	155,295	
ROBERT NEU	(i) (ii)	171,844			12,008	12,182	196,034	
OSMO VANSKA	(i) (ii)	967,988	25,000	33,186		13,305	1,039,479	
JORJA FLEEZANIS	(i) (ii)	195,557			6,450	13,212	215,219	
R DOUG WRIGHT	(i) (ii)	172,411			6,848	17,688	196,947	
SARAH KWAK	(i) (ii)	172,769			6,848	17,688	197,305	
MICHAEL GAST	(i) (ii)	167,649			6,832	13,305	187,786	
BURT HARA	(i) (ii)	171,187			6,848	17,688	195,723	

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I Bond Issues *(Required for 2008)*

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased Yes	(g) Defeased No	(h) On Behalf of Issuer Yes	(h) On Behalf of Issuer No
A	MINNEAPOLIS COMMUNITY DEVELOPMENT AGENCY	41-6009115	603903BR5	05-15-2004	1,690,000	REFINANCING DEBT TO REFURBISH ORCHESTRA HALL		X		X

Part II Proceeds *(Optional for 2008)*

		A	B	C	D	E
1	Total Proceeds of Issue					
2	Gross Proceeds in Reserve Funds					
3	Proceeds in Refunding or Defeasance Escrows					
4	Other Unspent Proceeds					
5	Issuance Costs from Proceeds					
6	Working Capital Expenditures from Proceeds					
7	Capital Expenditures from Proceeds					
8	Year of Substantial Completion					

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No	E Yes	E No
9	Were the bonds issued as part of a current refunding issue?										
10	Were the bonds issued as part of an advance refunding issue?										
11	Has the final allocation of proceeds been made?										
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use *(Optional for 2008)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No	E Yes	E No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2	Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III Private Business Use *(Continued)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b	Are there any research agreements with respect to the financed property which may result in private business use?										
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?										

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . ▶ $

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
OSMO VANSKA SIGNING BONUS INCLUDED IN CONTRACT EXTENSION		X	150,000	75,000		No	Yes		Yes	
Total . . . . ▶ $				75,000						

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
US BANCORP	RICHARD DAVIS, A BOARD MEMBER, IS CHAIRMAN, PRESIDENT & CEO	211,646	BANKING SERVICES		No
XCEL ENERGY	BEN FOWKE, A BOARD MEMBER, IS PRESIDENT & COO	131,082	ELECTRICAL SERVICE		No

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures .				
3 Art—Fractional interests . .				
4 Books and publications . .				
5 Clothing and household goods				
6 Cars and other vehicles . .				
7 Boats and planes				
8 Intellectual property . . .				
9 Securities—Publicly traded .	X	51	715,869	TRADING PRICE
10 Securities—Closely held stock .	X	1	199,290	SALES PRICE
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other) . . .				
15 Real estate—Residential .				
16 Real estate—Commercial . .				
17 Real estate—Other . . .				
18 Collectibles				
19 Food inventory . . .				
20 Drugs and medical supplies .				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens . .				
24 Archeological artifacts . . .				
25 Other (describe ____________)				
26 Other (describe ____________)				
27 Other (describe ____________)				
28 Other (describe ____________)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, *Part IV, Donee Acknowledgement* . . . . | **29** | 1

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	**30a**		No
b If "Yes", describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	**31**	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	**32a**		No
b If "Yes", describe in Part II			
33 If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	ReturnReference	Explanation

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 1		The Executive Committee includes the Chair, the Chair-Elect, the immediate past Chair, the President, the Secretary, the Treasurer, the President of WAMSO-Minnesota Orchestra Volunteer Association, and other voting members of the Board of Directors The Executive Committee, subject at all times to the control and direction of the Board of Directors, has and exercises the authority of the Board in the management of the business of the corporation in the intervals between meetings of the Board

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		BEN FOWKE & DOUG LEATHERDALE - BUSINESS RELATIONSHIP

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		The President of the Minnesota Orchestral Association, the President of WAMSO-Minnesota Orchestra Volunteer Association, the President-Elect of WAMSO, and the President of the Young People's Symphony Concert Association are Ex-Officio voting Directors during the terms of their offices

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		THE FORM 990 WAS PREPARED BY STAFF OF THE MINNESOTA ORCHESTRA ASSOCIATION IT WAS THEN REVIEWED BY AN INDEPENDENT ACCOUNTING FIRM, WHO THEN REVIEWED IT IN DETAIL WITH THE ASSOCIATION'S AUDIT COMMITTEE THE AUDIT COMMITTEE CONSISTS ENTIRELY OF BOARD MEMBERS AND APPROVED THE 990 ON BEHALF OF THE ENTIRE BOARD

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		THE GOVERNANCE COMMITTEE OF THE BOARD OF DIRECTORS ASKS EACH BOARD MEMBER TO REVIEW THE ASSOCIATION'S CONFLICT OF INTEREST POLICY AND SIGN A DISCLOSURE FORM LISTING ANY POSSIBLE CONFLICTS OF INTEREST THE SIGNED FORMS ARE REVIEWED AND DISCUSSED BY THE GOVERNANCE COMMITTEE, WHICH DECIDES WHETHER A CONFLICT OF INTEREST EXISTS IN THE EVENT OF A CONFLICT, THE DIRECTOR NOTIFIES THE BOARD CHAIR OF THE CONFLICT AND DISCLOSES ALL RELATED MATERIAL INFORMATION THAT DIRECTOR MAY NOT PARTICIPATE IN THE BOARD'S DISCUSSION OF THE MATTER EXCEPT TO DISCLOSE MATERIAL INFORMATION AND RESPOND TO QUESTIONS THAT DIRECTOR MAY NOT PARTICIPATE IN THE VOTE CONCERNING WHETHER TO ACCEPT THE CONTRACT OR TRANSACTION RELATING TO THE CONFLICT

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		ON AN ANNUAL BASIS, THE COMPENSATION OF THE CEO AND OTHER KEY PERSONNEL IS REVIEWED AND DETERMINED BY THE COMPENSATION/HUMAN RESOURCES COMMITTEE IN RELATION TO COMPENSATION, THE COMMITTEE KEEPS A PERMANENT RECORD OF PROCEEDINGS, INCLUDING A REPORT AND RECOMMENDATIONS, AS WELL AS ANY MAJOR DECISIONS WHEN THERE IS A NEW CONTRACT, THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS ALSO REVIEWS THE COMPENSATION, THEN RECOMMENDS IT FOR APPROVAL TO THE EXECUTIVE COMMITTEE AND THE FULL BOARD OF DIRECTORS THE PROCESS LAST INCLUDED REVIEW AND APPROVAL BY INDEPENDENT PERSONS, COMPARABILITY DATA AND CONTEMPORANEOUS SUBSTANTIATION IN 2009

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE SHARED UPON REQUEST WITH ANY ENTITY, INCLUDING INDIVIDUALS, FOUNDATIONS AND CORPORATIONS THE FINANCIAL STATEMENTS ARE ALSO RELEASED TO THE PUBLIC IN A SUMMARIZED VERSION THROUGH AN ANNUAL REPORT AND THROUGH THE 990, WHICH IS AVAILABLE ON THE INTERNET

Identifier	Return Reference	Explanation
Schedule A, Part II, Line 10	Explanation for Other Income	OTHER INCOME

Identifier	Return Reference	Explanation
FORM 990, PART I, LINE 15	COMPARISON OF SALARIES, OTHER COMPENSATION AND EMPLOYEE BENEFITS	THE 2008 FORM 990 AND THE INSTRUCTIONS TO THE 2008 FORM 990 RESULT IN A COMPARISON OF COMPENSATION-RELATED EXPENSES IN PART I, LINE 15 THAT IS NOT COMPARABLE IN ACCORDANCE WITH THE IRS INSTRUCTIONS, FORM 990, PART I, LINE 15 REPORTS COMPENSATION-RELATED EXPENSES THAT DO NOT INCLUDE PAYROLL TAXES FOR THE PRIOR YEAR HOWEVER, IN ACCORDANCE WITH THE FORM 990, PART I, LINE 15 REPORTS COMPENSATION-RELATED EXPENSES THAT DO INCLUDE PAYROLL TAXES FOR THE CURRENT YEAR FORM 990, PART I, LINE 15 CURRENT REPORTS PRIOR YEAR - WITHOUT PAYROLL TAXES 21,154,260 CURRENT YEAR - WITH PAYROLL TAXES 22,917,806 IF THE PRIOR YEAR INCLUDED PAYROLL TAXES, THE COMPARISON WOULD BE PRIOR YEAR - WITH PAYROLL TAXES 22,356,838 CURRENT YEAR - WITH PAYROLL TAXES 22,917,806 ALTERNATIVELY, IF THE CURRENT YEAR DID NOT INCLUDE PAYROLL TAXES, THE COMPARISON WOULD BE PRIOR YEAR - WITHOUT PAYROLL TAXES 21,154,260 CURRENT YEAR - WITHOUT PAYROLL TAXES 21,744,271

Form **8886**
(Rev December 2007)
Department of the Treasury
Internal Revenue Service

Reportable Transaction Disclosure Statement

► Attach to your tax return.
► See separate instructions.

OMB No 1545-1800
Attachment Sequence No **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)
MINNESOTA ORCHESTRAL ASSOCIATION

Identifying number
41-0693875

Number, street, and room or suite no
1111 NICOLLET MALL

City or town, state, and ZIP code
MINNEAPOLIS, MN 55403

A If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ► Statement number ______ of ______

B Enter the form number of the tax return to which this form is attached or related ► 990

Enter the year of the tax return identified above ► 2009-08

Is this Form 8886 being filed with an amended tax return? ☐ Yes ☑ No

C Check the box(es) that apply (see instructions) ☐ Initial year filer ☑ Protected disclosure

1a Name of reportable transaction
IRC SECTION 988 LOSSES EXCEEDING $50,000 THRESHOLD

1b Initial year participated in transaction
2008

1c Reportable transaction or tax shelter registration number (9 digits or 11 digits)

2 Identify the type of reportable transaction Check all the box(es) that apply (see instructions)

a ☐ Listed
b ☐ Confidential
c ☐ Contractual protection
d ☑ Loss
e ☐ Brief asset holding period
f ☐ Transaction of interest

3 If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of intrest. ►

4 Enter the number of "same as or substantially similar" transactions reported on this form. ► 1

5 If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions) (Attach additional sheets, if necessary)

a Type of entity:	☑ Partnership ☐ S corporation ☐ Trust ☐ Foreign	☐ Partnership ☐ S corporation ☐ Trust ☐ Foreign
b Name ►	BLACKSTONE CAPITAL PARTNERS (CAYMAN II) V LP	
c Employer identification number (EIN), if known ►	98-0578154	
d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ►	08-24-2009	

6 Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction (Attach additional sheets, if necessary)

a Name	Identifying number (if known)	Fees paid $
Number, street, and room or suite no		
City or town, state, and ZIP code		
b Name	Identifying number (if known)	Fees paid $
Number, street, and room or suite no		
City or town, state, and ZIP code		

7 Facts

a Identity the type of tax benefit generated by the transaction Check all the boxes that apply (see instructions)

- [ ] Deductions
- [ ] Exclusions from gross income
- [ ] Tax credits
- [ ] Other ________________
- [ ] Capital loss
- [ ] Nonrecognition of gain
- [ ] Deferral
- [x] Ordinary loss
- [ ] Adjustments to basis
- [ ] Absence of adjustments to basis

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into Also, include a description of any tax result protection with respect to the transaction

EACH OF THE UNDERLYING INVESTMENT FUNDS HAS INDICATED THAT THEY, EITHER DIRECTLY OR THROUGH THEIR INVESTMENT IN ANOTHER ENTITY, TRADE IN VARIOUS STOCKS, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR THEIR OWN ACCOUNT THE REGULAR ACTIVITY AND PURPOSE ON THE UNDERLYING INVESTMENT FUNDS IS TO GENERATE PRE-TAX ECONOMIC RETURN FOR THEIR INVESTORS EACH OF THE UNDERLYING INVESTMENT FUNDS HAS ENTERED INTO THE REPORTABLE TRANSACTION REPORTED ON LINE 1A AS PART OF ITS REGULAR INVESTMENT ACTIVITY HOWEVER, THE UNDERLYING INVESTMENT FUNDS ARE UNABLE TO EITHER COMPUTE THE ALLOCABLE LOSS OR DETERMINE IF ANY EXCEPTIONS TO THE LOSS REPORTING REQUIREMENTS ARE AVAILABLE ACCORDINGLY, THE TAXPAYER IS DISCLOSING THESE TRANSACTIONS ON A PROTECTIVE BASIS

8 Identify all tax-exempt, foreign, and related entities and individuals involved in the transaction Check the appropriate box(es) (see instructions) Include their name(s), identifying number(s), address(es), and a brief description of their involvement For each foreign entity, identify its country of incorporation or existence For each related entity, explain how it is related (Attach additional sheets, if necessary)

a Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name | Identifying number

Address

Description

b Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name | Identifying number

Address

Description