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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

**2009**

**Open to Public Inspection**

**A For the 2009 calendar year, or tax year beginning 09-01-2009 and ending 08-31-2010**

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ 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 $ 66,393,066

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 **Website:** ▶ WWW MNORCH ORG

K Form 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 net assets

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 86 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 83 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 617 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 600 |
| 7a | Total gross unrelated business revenue from Part VIII, column (C), line 12 | 7a | 249,266 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | -5,953 |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 15,954,452 | 31,141,394 |
| | 9 | Program service revenue (Part VIII, line 2g) | 10,482,340 | 9,206,202 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | -11,626,106 | 4,566,425 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 154,065 | 117,093 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 14,964,751 | 45,031,114 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 84,600 | 60,300 |
| | 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) | 22,917,806 | 22,423,888 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 176,034 | 154,415 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶1,851,164 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) | 10,798,751 | 8,958,702 |
| | 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 33,977,191 | 31,597,305 |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | -19,012,440 | 13,433,809 |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 170,092,608 | 183,186,703 |
| | 21 | Total liabilities (Part X, line 26) | 27,629,485 | 27,151,768 |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 142,463,123 | 156,034,935 |

## 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

**Sign Here**

****** | 2011-04-18
Signature of officer | Date

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

**Paid Preparer's Use Only**

Preparer's signature ▶ Xiaoyan Luo | Date | Check if self-employed ▶ ☐ | Preparer's identifying number (see instructions)

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

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 501(c)(4) organizations and section 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 $ 26,833,254 including grants of $ 60,300 ) (Revenue $ 9,206,202 )

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 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, INCLUDING 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 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 CELEBRATED 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, FOUR EUROPEAN TOURS-THE MOST RECENT IN AUGUST 2010-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** ▶$ 26,833,254

**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 similar funds or 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, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | Yes | |
| 11 | Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.* | 11 | Yes | |
| | • Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.* | | | |
| | • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.* | | | |
| | • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.* | | | |
| | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.* | | | |
| | • Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.* | | | |
| | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.* | | | |
| 12 | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII* | 12 | Yes | |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A Yes: ; No: No | | | |
| 13 | Is the organization a school 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 United States? | 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 United States? *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 U S ? *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 U S ? *If "Yes," complete Schedule F, Part III* | 16 | | No |
| 17 | Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* | 17 | Yes | |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions 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 of gross income from gaming activities 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 |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | | |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States 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, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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 line 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 | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *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, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III* | 27 | | No |
| 28 | Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | No |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | No |
| c | An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *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 sections 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 | **Section 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% 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 |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | Yes | |

**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 | 128 | | | |
| 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 | 617 | | | |
| b | If at least one is reported on line 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 (see instructions) | | | 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 | | No |
| b | If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts | | | | | |
| 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 line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and 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 receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | | 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 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | | 8 | | |
| 9 | **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** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body . . 1a 86 | | | |
| b | Enter the number of voting members that are independent . . 1b 83 | | | |
| 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 | |
| 9 | Is there any officer, director, 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 | 9 | | No |

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

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Does the organization have local chapters, branches, or affiliates? | 10a | | 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? | 10b | | |
| 11 | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? | 11 | | No |
| 11A | Describe in Schedule O the process, if any, used by the organization to review the Form 990 | | | |
| 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 | |
| | If "Yes" to line a or b, describe the process in Schedule O (See instructions ) | | | |
| 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 Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, 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 current or former 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-2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| See add'l data | | | | | | | | | | |
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|---|---|---|---|---|
| **1b** | **Total** . . . . . . . . . . . . . . . . . . ▶ | 2,589,617 | 0 | 181,104 |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶91

| | | | 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 on line 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<br>322 KING STREET WEST 3RD FLOOR<br>TORONTO M5V1J2<br>CA | ARCHITECT | 1,150,624 |
| NELSON TIETZ & HOY inc<br>81 South 9th Street Suite 330<br>Minneapolis, MN 55402 | PROJECT MANAGER | 200,376 |
| SD&A TELESERVICES INC<br>5757 WEST CENTURY BOULEVARD SUITE<br>LOS ANGELES, CA 90045 | TELEPHONE CAMPAIGN | 154,415 |
| PGM PRODUCTIONS INC<br>301 WEST 108TH STREET 11a<br>New York, NY 10025 | GUEST ARTIST | 114,000 |
| | | |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶4

**Part VIII Statement of Revenue**

| Section | Line | Description | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|---|
| Contributions, gifts, grants and other similar amounts | 1a | Federated campaigns . . 1a | | | | | |
| | b | Membership dues . . . . 1b | | | | | |
| | c | Fundraising events . . . . 1c | 773,682 | | | | |
| | d | Related organizations . . . 1d | | | | | |
| | e | Government grants (contributions) 1e | 1,090,591 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above 1f | 29,277,121 | | | | |
| | g | Noncash contributions included in lines 1a-1f $ 3,006,093 | | | | | |
| | h | **Total.** Add lines 1a-1f . . . . . . . ▶ | | 31,141,394 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | ORCHESTRA TICKETS | 711,130 | 5,558,011 | 5,558,011 | | |
| | b | NON-ORCHESTRA TICKETS | 711,130 | 1,301,301 | 1,301,301 | | |
| | c | CONCESSIONS & FEES | 711,130 | 1,004,208 | 993,969 | 10,239 | |
| | d | ORCHESTRA SERVICE FEES | 711,130 | 808,206 | 808,206 | | |
| | e | RENTAL EVENTS | 532,000 | 429,327 | 189,935 | 239,392 | |
| | f | All other program service revenue | | 105,149 | 105,149 | | |
| | g | **Total.** Add lines 2a–2f . . . . . . . . . ▶ | | 9,206,202 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest and other similar amounts) . . . . . ▶ | | 1,764,230 | | -365 | 1,764,595 |
| | 4 | Income from investment of tax-exempt bond proceeds . . ▶ | | 15,655 | | | 15,655 |
| | 5 | Royalties . . . . . . . . . . . . ▶ | | | | | |

| Line | Description | (i) Real | (ii) Personal |
|---|---|---|---|
| 6a | Gross Rents | | |
| b | Less rental expenses | | |
| c | Rental income or (loss) | | |
| d | Net rental income or (loss) . . . . . . . ▶ | | |

| Line | Description | (i) Securities | (ii) Other |
|---|---|---|---|
| 7a | Gross amount from sales of assets other than inventory | 23,586,799 | |
| b | Less cost or other basis and sales expenses | 20,800,259 | |
| c | Gain or (loss) | 2,786,540 | |

| Line | Description | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|
| 6d | Net rental income or (loss) . . . . . . . ▶ | | | | | |
| 7d | Net gain or (loss) . . . . . . . . . . . ▶ | | 2,786,540 | | | 2,786,540 |
| 8a | Gross income from fundraising events (not including $ 773,682 of contributions reported on line 1c) See Part IV, line 18 . . . a | 231,448 | | | | |
| b | Less direct expenses . . . b | 290,290 | | | | |
| c | Net income or (loss) from fundraising events . . ▶ | | -58,842 | | | -58,842 |
| 9a | Gross income from gaming activities See Part IV, line 19 . . . a | | | | | |
| b | Less direct expenses . . . b | | | | | |
| c | Net income or (loss) from gaming activities . . . ▶ | | | | | |
| 10a | Gross sales of inventory, less returns and allowances . a | 447,338 | | | | |
| b | Less cost of goods sold . . b | 271,403 | | | | |
| c | Net income or (loss) from sales of inventory . . ▶ | | 175,935 | | | 175,935 |
| | Miscellaneous Revenue | Business Code | | | | |
| 11a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | All other revenue . . . . | | | | | |
| e | **Total.** Add lines 11a–11d . . . . . . ▶ | | | | | |
| 12 | **Total revenue.** See Instructions . . . ▶ | | 45,031,114 | 8,956,571 | 249,266 | 4,683,883 |

**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 | 54,000 | 54,000 | | |
| **2** | Grants and other assistance to individuals in the U S See Part IV, line 22 | 6,300 | 6,300 | | |
| **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 . . . . | 1,892,397 | 1,187,311 | 705,086 | |
| **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 | 16,141,876 | 14,753,641 | 621,442 | 766,793 |
| **8** | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . | 690,864 | 628,393 | 27,965 | 34,506 |
| **9** | Other employee benefits . . . . . . . | 2,587,665 | 2,310,018 | 124,288 | 153,359 |
| **10** | Payroll taxes . . . . . . . . . . . . | 1,111,086 | 1,004,886 | 47,540 | 58,660 |
| **11** | Fees for services (non-employees) | | | | |
| **a** | Management . . . . . . | | | | |
| **b** | Legal . . . . . . . . . . | 11,830 | 915 | 10,915 | |
| **c** | Accounting . . . . . . . . . . . . | 41,722 | | 41,722 | |
| **d** | Lobbying . . . . . . . . . . . . | 80,347 | 80,347 | | |
| **e** | Professional fundraising *See Part IV, line 17* . . | 154,415 | | | 154,415 |
| **f** | Investment management fees . . . . . . | | | | |
| **g** | Other . . . . . . . . . . . | 2,523,835 | 2,519,085 | | 4,750 |
| **12** | Advertising and promotion . . . . | 1,938,102 | 1,938,102 | | |
| **13** | Office expenses . . . . . . . . | 353,254 | 91,913 | 132,694 | 128,647 |
| **14** | Information technology . . . . . . | 89,912 | 4,969 | 69,682 | 15,261 |
| **15** | Royalties . . | 93,385 | 93,385 | | |
| **16** | Occupancy . . . . . . . . . . . . | 526,739 | 377,241 | 116,000 | 33,498 |
| **17** | Travel . . . . . . . . . . . . . . | 793,907 | 742,611 | 35,176 | 16,120 |
| **18** | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . . . | | | | |
| **19** | Conferences, conventions, and meetings . . . . | 4,310 | 2,442 | 985 | 883 |
| **20** | Interest . . . . . . . . . . . . . | 724,075 | 38,182 | 685,893 | |
| **21** | Payments to affiliates . . . . . . . | | | | |
| **22** | Depreciation, depletion, and amortization . . . . . | 637,241 | 577,241 | 30,000 | 30,000 |
| **23** | Insurance . . . . . . . . . . . . . . . . . | 168,499 | | 168,499 | |
| **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** | DONOR RECOGNITION | 316,571 | | | 316,571 |
| **b** | ADMIN & FACILITY COSTS | 316,026 | 106,026 | 95,000 | 115,000 |
| **c** | CREDIT CARD FEES | 213,296 | 190,595 | | 22,701 |
| **d** | MUSIC RENTAL LICENSES | 64,227 | 64,227 | | |
| **e** | DIRECT CONCERT EXPENSES | 61,424 | 61,424 | | |
| **f** | All other expenses | | | | |
| **25** | **Total functional expenses.** Add lines 1 through 24f | 31,597,305 | 26,833,254 | 2,912,887 | 1,851,164 |
| **26** | **Joint costs.** Check here ▶ ☐ 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**

| Section | Line | Description | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | | 761,639 | 1 | 454,429 |
| | 2 | Savings and temporary cash investments | | | 1,293,888 | 2 | 1,289,876 |
| | 3 | Pledges and grants receivable, net | | | 20,159,362 | 3 | 22,806,236 |
| | 4 | Accounts receivable, net | | | 98,018 | 4 | 545,554 |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | | 75,000 | 5 | 37,500 |
| | 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 | | | 52,380 | 8 | 59,545 |
| | 9 | Prepaid expenses and deferred charges | | | 1,437,495 | 9 | 1,104,320 |
| | 10a | Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D* | 10a | 25,416,811 | | | |
| | b | Less accumulated depreciation | 10b | 17,272,512 | 7,132,155 | 10c | 8,144,299 |
| | 11 | Investments—publicly traded securities | | | 54,921,281 | 11 | 64,892,288 |
| | 12 | Investments—other securities See Part IV, line 11 | | | 82,510,570 | 12 | 82,528,256 |
| | 13 | Investments—program-related See Part IV, line 11 | | | 1,477,585 | 13 | 1,204,818 |
| | 14 | Intangible assets | | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | | 173,235 | 15 | 119,582 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | | 170,092,608 | 16 | 183,186,703 |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 2,882,811 | 17 | 3,128,439 |
| | 18 | Grants payable | | | | 18 | |
| | 19 | Deferred revenue | | | 3,610,116 | 19 | 3,434,029 |
| | 20 | Tax-exempt bond liabilities | | | 1,690,000 | 20 | 1,690,000 |
| | 21 | Escrow or custodial account liability *Complete Part IV of Schedule D* | | | | 21 | |
| | 22 | Payables 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 to unrelated third parties | | | 12,465,000 | 24 | 9,250,000 |
| | 25 | Other liabilities Complete Part X of Schedule D | | | 6,981,558 | 25 | 9,649,300 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | | 27,629,485 | 26 | 27,151,768 |
| 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 | | | -10,093,757 | 27 | -13,302,321 |
| | 28 | Temporarily restricted net assets | | | 20,029,591 | 28 | 35,573,179 |
| | 29 | Permanently restricted net assets | | | 132,527,289 | 29 | 133,764,077 |
| | | **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 | | | 142,463,123 | 33 | 156,034,935 |
| | 34 | Total liabilities and net assets/fund balances | | | 170,092,608 | 34 | 183,186,703 |

**Part XI Financial Statements and Reporting**

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| **2a** | Were the organization's financial statements compiled or reviewed by an independent accountant? . . | **2a** | | No |
| **b** | Were the organization's financial statements audited by an independent accountant? . . . . . . . . . | **2b** | Yes | |
| **c** | If "Yes," to 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . . | **2c** | Yes | |
| **d** | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both<br>☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis | | | |
| **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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . | **3b** | | |

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

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

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

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

**Employer identification number**
41-0693875

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | | 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 supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? Yes | (iv) No | (v) Did you notify the organization in col (i) of your support? Yes | (v) No | (vi) Is the organization in col (i) organized in the U S ? Yes | (vi) 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.)

## Section A. Public Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2005 | **(b)** 2006 | **(c)** 2007 | **(d)** 2008 | **(e)** 2009 | **(f)** Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 18,099,183 | 17,688,804 | 21,508,696 | 15,954,452 | 31,141,394 | 104,392,529 |
| 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 lines 1 through 3 | 18,099,183 | 17,688,804 | 21,508,696 | 15,954,452 | 31,141,394 | 104,392,529 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 24,449,049 |
| 6 **Public Support.** Subtract line 5 from line 4 | | | | | | 79,943,480 |

## Section B. Total Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2005 | **(b)** 2006 | **(c)** 2007 | **(d)** 2008 | **(e)** 2009 | **(f)** Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 18,099,183 | 3,704,162 | 21,508,696 | 15,954,452 | 31,141,394 | 104,392,529 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 2,860,169 | 3,704,162 | 4,396,075 | 2,354,926 | 1,780,250 | 15,095,582 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income (Explain in Part IV ) Do not include gain or loss from the sale of capital assets | 83,820 | | | | | 83,820 |
| 11 **Total support** (Add lines 7 through 10) | | | | | | 119,571,931 |

| | | |
|---|---|---|
| 12 Gross receipts from related activities, etc (See instructions ) | 12 | 50,539,997 |

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** ▶☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) | 14 | 66 860 % |
| 15 Public Support Percentage for 2008 Schedule A, Part II, line 14 | 15 | 63 350 % |

16a **33 1/3% support test—2009.** 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% support test—2008.** 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—2009.** 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—2008.** 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 a 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)** 2005 | **(b)** 2006 | **(c)** 2007 | **(d)** 2008 | **(e)** 2009 | **(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 through 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 $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public Support** (Subtract line 7c from line 6 ) | | | | | | |

## Section B. Total Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2005 | **(b)** 2006 | **(c)** 2007 | **(d)** 2008 | **(e)** 2009 | **(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 June 30, 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** ▶☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f)) | 15 | |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | |

## Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f)) | 17 | |
| 18 Investment income percentage from **2008** Schedule A, Part III, line 17 | 18 | |

19a **33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2008.** 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.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

| Explanation |
|---|
| Schedule A, Part II, Line 10, Explanation of Other Income OTHER INCOME |
| |
| |

**Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (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-2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| JOHN F FARRELL JR<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| CAMERON FINDLAY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOLLY J FITERMAN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BEN FOWKE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PABLO S GAITO<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| LUELLA G GOLDBERG<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| FRANCK L GOUGEON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PAUL D GRANGAARD<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JANE P GREGERSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JEFFREY P GREINER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| N BUD GROSSMAN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| NATALIE GUYN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| SUSAN HAGSTRUM<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| RENEE LEJEUNE HALLBERG<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOROTHY HALVERSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JANIS K HEANEY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAYNE C HILDE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| SHADRA J HOGAN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| LISA HOLMBERG<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARY L HOLMES<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DEBORAH J HOPP<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| KAREN H HUBBARD<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| HELLA MEARS HUEG<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAY V IHLENFELD<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PHIL ISAACSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |

## Additional Data

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

### Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| MICHAEL HENSON<br>PRESIDENT & CEO | 40 00 | X | | X | | | | 374,249 | 0 | 29,800 |
| MARGARET D ANKENY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| EMILY BACKSTROM<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| KAREN BAKER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOUGLAS M BAKER JR<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MELANIE BARRY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DAVID L BOEHNEN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PAT BOWE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARGARET A BRACKEN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BARBARA BURWELL<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JON R CAMPBELL<br>CHAIR ELECT | 1 00 | X | | X | | | | 0 | 0 | 0 |
| MARI CARLSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| TERRANCE L CARLSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| NICKY B CARPENTER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| LAURA CHIN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DAVID G COLWELL<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAN M CONLIN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| WILLIAM M COOK<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| KATHY CUNNINGHAM<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| KENNETH CUTLER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ANDREW CZAJKOWSKI<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAMES DAMIAN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| RICHARD K DAVIS<br>CHAIR | 1 00 | X | | X | | | | 0 | 0 | 0 |
| JONATHAN F EISELE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JACK W EUGSTER<br>PAST CHAIR | 1 00 | X | | X | | | | 0 | 0 | 0 |

**Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

| (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-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| PATRICIA JAFFRAY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| KIM R JENSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| NANCY E JONES<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOANN M JUNDT<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| D WILLIAM KAUFMAN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOUGLAS A KELLEY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| STEVEN C KENNEDY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| LLOYD G KEPPLE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PETER KITCHAK<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOSEPH M LAPENSKY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARY LAZARUS<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOUGLAS W LEATHERDALE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| AL LENZMEIER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| NANCY E LINDAHL<br>SECRETARY | 1 00 | X | | X | | | | 0 | 0 | 0 |
| RONALD E LUND<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOHN T MACHUZICK<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| WARREN E MACK<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| HARVEY B MACKAY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JUDY R MAHONEY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ROBERTA MANN BENSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAN MCDANIEL<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAMES C MELVILLE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ERIC MERCER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ANNE W MILLER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| HUGH MILLER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (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-2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| JOAN A MONDALE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| SUSAN M MORRISON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BETTY MYERS<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARILYN C NELSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BRUCE NICHOLSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BECKY ODLAND<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DALE R OLSETH<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ANITA M PAMPUSCH<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ERIC H PAULSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| ROSALYND PFLAUM<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| SUSAN PLATOU<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| CHRIS POLICINSKI<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| TERI E POPP<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| GREGORY J PULLES<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MICHAEL M ROOS<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JON W SALVESON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JO ELLEN SAYLOR<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOUGLAS A SCOVANNER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| WENDY SEYB<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| GORDON SPRENGER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOHN STANOCH<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DOUGLAS M STEENLAND<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARY S SUMNERS<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| GEORGIA THOMPSON<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| JAMES E ULLAND<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |

## Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| JAMES S WAFLER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| MAXINE HOUGHTON WALLIN<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| WENDY WENGER DANKEY<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| DAVID S WICHMANN TREASURER<br>TREASURER | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOHN WILGERS<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| THERESA WISE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| NICOLE M WOODHOUSE<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| PAUL ZELLER<br>DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| BRYAN EBENSTEINER<br>VICE PRESIDENT - FINANCE | 40 00 | | | X | | | | 127,177 | 0 | 13,730 |
| ROBERT NEU<br>VP & GENERAL MANAGER | 40 00 | | | X | | | | 162,696 | 0 | 20,500 |
| OSMO VANSKA<br>MUSIC DIRECTOR | 40 00 | | | | X | | | 1,021,581 | 0 | 14,041 |
| R DOUG WRIGHT<br>MUSICIAN | 40 00 | | | | | X | | 182,299 | 0 | 26,534 |
| SARAH KWAK<br>MUSICIAN | 40 00 | | | | | X | | 181,935 | 0 | 14,919 |
| BURT HARA<br>MUSICIAN | 40 00 | | | | | X | | 181,558 | 0 | 26,534 |
| BASIL REEVE<br>MUSICIAN | 40 00 | | | | | X | | 179,409 | 0 | 14,386 |
| MICHAEL GAST<br>MUSICIAN | 40 00 | | | | | X | | 178,713 | 0 | 20,660 |

## 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 |
|---|---|---|---|---|---|
| ORCHESTRA TICKETS | 711,130 | 5,558,011 | 5,558,011 | | |
| NON-ORCHESTRA TICKETS | 711,130 | 1,301,301 | 1,301,301 | | |
| CONCESSIONS & FEES | 711,130 | 1,004,208 | 993,969 | 10,239 | |
| ORCHESTRA SERVICE FEES | 711,130 | 808,206 | 808,206 | | |
| RENTAL EVENTS | 532,000 | 429,327 | 189,935 | 239,392 | |

## Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

| ***Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.*** | **(A) Total expenses** | **(B) Program service expenses** | **(C) Management and general expenses** | **(D) Fundraising expenses** |
|---|---|---|---|---|
| DONOR RECOGNITION | 316,571 | | | 316,571 |
| ADMIN & FACILITY COSTS | 316,026 | 106,026 | 95,000 | 115,000 |
| CREDIT CARD FEES | 213,296 | 190,595 | | 22,701 |
| MUSIC RENTAL LICENSES | 64,227 | 64,227 | | |
| DIRECT CONCERT EXPENSES | 61,424 | 61,424 | | |

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493111003031

**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**
**▶ Complete if the organization is described below.**
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

**2009**

**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), then**

- 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 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- 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) or Form 990-EZ, line 35a (regarding proxy tax), then**

- 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 Complete if the organization is exempt under section 501(c) or is a section 527 organization.

**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 Complete if the organization is exempt under section 501(c)(3).

**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 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 Complete if the organization is exempt under section 501(c) except section 501(c)(3).

**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 funds contributed to other organizations for section 527 exempt funtion activities ▶ $

**3** Total exempt function expenditures Add lines 1 and 2 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 For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were 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 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** **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**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) | | |
| **b** | Total lobbying expenditures to influence a legislative body (direct lobbying) | 120,843 | |
| **c** | Total lobbying expenditures (add lines 1a and 1b) | 120,843 | |
| **d** | Other exempt purpose expenditures | 31,795,117 | |
| **e** | Total exempt purpose expenditures (add lines 1c and 1d) | 31,915,960 | |
| **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 If zero or less, enter -0- | 0 | |
| **i** | Subtract line 1f from line 1c If zero or less, enter -0- | 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 2a through 2f on page 4.)**

**Lobbying Expenditures During 4-Year Averaging Period**

| | **Calendar year (or fiscal year beginning in)** | **(a)** 2006 | **(b)** 2007 | **(c)** 2008 | **(d)** 2009 | **(e)** Total |
|---|---|---|---|---|---|---|
| **2a** | Lobbying non-taxable amount | | | 1,000,000 | 1,000,000 | 2,000,000 |
| **b** | Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 3,000,000 |
| **c** | Total lobbying expenditures | | | 99,025 | 120,843 | 219,868 |
| **d** | Grassroots non-taxable amount | | | 250,000 | 250,000 | 500,000 |
| **e** | Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 750,000 |
| **f** | Grassroots lobbying expenditures | | | 15,250 | | 15,250 |

**Part II-B** **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

| | | (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 1c through 1i)? | | | |
| 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 similar 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** **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

| | | | 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** **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

| | | | |
|---|---|---|---|
| 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 (see instructions) | 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 |
|---|---|---|
| | | |

**SCHEDULE D**
(Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

**Name of the organization**
MINNESOTA ORCHESTRAL ASSOCIATION

**Employer identification number**
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 for any other purpose conferring 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 a 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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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
d ☐ Loan or exchange programs
b ☐ Scholarly research
e ☐ Other
c ☐ Preservation for future generations

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 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 the arrangement 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 | 74,007,874 | 93,417,008 | | | |
| b | Contributions | 1,194,477 | 822,217 | | | |
| c | Investment earnings or losses | 6,335,402 | -12,913,370 | | | |
| d | Grants or scholarships | | | | | |
| e | Other expenditures for facilities and programs | 6,938,658 | 7,317,981 | | | |
| f | Administrative expenses | | | | | |
| g | End of year balance | 74,599,095 | 74,007,874 | | | |

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

a Board designated or quasi-endowment ▶ %

b Permanent endowment ▶ 99 210 % %

c Term endowment ▶ 0 790 % %

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)** Accumulated depreciation | **(d)** Book value |
|---|---|---|---|---|
| **1a** Land | | 3,006,334 | | 3,006,334 |
| **b** Buildings | | 10,305,396 | 9,274,729 | 1,030,667 |
| **c** Leasehold improvements | | 6,468,979 | 3,277,500 | 3,191,479 |
| **d** Equipment | | 5,597,903 | 4,720,283 | 877,620 |
| **e** Other | | 38,199 | | 38,199 |
| **Total.** Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 8,144,299 |

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| Financial derivatives | | |
| Closely-held equity interests | 56,163,206 | F |
| Other<br>FUND OF HEDGE FUNDS & PRIVATE EQUITY | 26,365,050 | F |
| | | |
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| | | |
| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 12 )* ▶ | 82,528,256 | |

**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 |
|---|---|---|
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| **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 |
|---|---|
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| **Total.** *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . . . . . . . ▶ | |

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

| 1 (a) Description of Liability | (b) Amount |
|---|---|
| Federal Income Taxes | |
| UNFUNDED PENSION LIABILITY | 9,649,300 |
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| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 25 )* ▶ | 9,649,300 |

**2.** Fin 48 Footnote 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 | 45,031,114 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 31,597,305 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 13,433,809 |
| 4 | Net unrealized gains (losses) on investments | 4 | 2,366,790 |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | -2,228,787 |
| 9 | Total adjustments (net) Add lines 4 - 8 | 9 | 138,003 |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | 13,571,812 |

## 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 | 49,205,603 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 2,366,790 | | |
| b | Donated services and use of facilities | 2b | 318,655 | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | 927,351 | | |
| e | Add lines **2a** through **2d** | | | 2e | 3,612,796 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 45,592,807 |
| 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 | -561,693 | | |
| c | Add lines **4a** and **4b** | | | 4c | -561,693 |
| 5 | Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12 ) | | | 5 | 45,031,114 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 35,633,791 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | 318,655 | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | 3,717,831 | | |
| e | Add lines **2a** through **2d** | | | 2e | 4,036,486 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 31,597,305 |
| 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 | 31,597,305 |

## 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 IV, 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 Also complete this part to provide any additional information

| 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 -3156138 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -113261 CHANGE IN BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION & TRUST 1040612 |
| Part XII, Line 2d - Other Adjustments | | CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS -113261 CHANGE IN BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION & TRUST 1040612 |
| Part XII, Line 4b - Other Adjustments | | FUNDRAISING EVENT EXPENSES -290290 COST OF GOODS SOLD -271403 |
| Part XIII, Line 2d - Other Adjustments | | FUNDRAISING EVENT EXPENSES 290290 COST OF GOODS SOLD 271403 PENSION EXPENSE 3156138 |

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

# Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

**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 for region |
|---|---|---|---|---|---|
| EUROPE | | | PROGRAM SERVICES | 1-WEEK SYMPHONY ORCHESTRA CONCERT TOUR | 881,622 |
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| **Totals** . . . . . ► | 0 | 0 | | | 881,622 |

**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 (Form 990) 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) |
|---|---|---|---|---|---|---|---|---|
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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, 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) |
|---|---|---|---|---|---|---|---|
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**Part IV** **Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any 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 1-WEEK TOUR OF EUROPE CONDUCTED BY THE SYMPHONY ORCHESTRA |
| Method Used to Acccount for Expenditures | | Schedule F, Part I, Line 3 THE ORGANIZATION OPERATES UNDER THE ACCRUAL BASIS OF ACCOUNTING |

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**
**Attach to Form 990 or Form 990-EZ. See separate instructions.**

OMB No. 1545-0047

2009

**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. Form 990-EZ filers are not required to complete this part.

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

- **a** ☑ Mail solicitations
- **b** ☑ Internet and e-mail 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 | 637,631 | 154,415 | 483,216 |
| **Total** . . . . . . . . . . . . . . . . | | | | 637,631 | 154,415 | 483,216 |

**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

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.** Cat No 50083H **Schedule G (Form 990 or 990-EZ) 2009**

**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<br>BALL<br>(event type) | (b) Event #2<br>(event type) | (c) Other Events<br>(total number) | (d) Total Events (Add col (a) through col (c)) |
|---|---|---|---|---|---|---|
| Revenue | 1 | Gross receipts | 980,130 | | | 980,130 |
| | 2 | Less Charitable contributions | 748,682 | | | 748,682 |
| | 3 | Gross income (line 1 minus line 2) | 231,448 | | | 231,448 |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Non-cash prizes | | | | |
| | 6 | Rent/facility costs | 101,509 | | | 101,509 |
| | 7 | Food and beverages | 135,396 | | | 135,396 |
| | 8 | Entertainment | 6,994 | | | 6,994 |
| | 9 | Other direct expenses | 46,391 | | | 46,391 |
| | 10 | Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | 290,290 |
| | 11 | Net income summary Combine lines 3, column d, and line 10 ▶ | | | | -58,842 |

**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 ____ %<br>☐ No | ☐ Yes ____ %<br>☐ No | ☐ Yes ____ %<br>☐ No | |
| | 7 | Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | |
| | 8 | Net gaming income summary Combine lines 1, column d, and line 7 ▶ | | | | |

| | | | 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** | Enter the name and address of the person who prepares the organization's gaming/special events books and records<br><br>Name ▶ ____<br><br>Address ▶ ____ | | | | |
| **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<br><br>Name ▶ ____<br><br>Address ▶ ____ | | | | |
| **16** | Gaming manager information<br><br>Name ▶ ____<br><br>Gaming manager compensation ▶ $ ____<br><br>Description of services provided ▶ ____<br><br>☐ Director/officer ☐ Employee ☐ Independent contractor | | | | |
| **17** | Mandatory distributions | | | | |
| **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 United States

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**
**▶ Attach to Form 990**

OMB No 1545-0047

**2009**

**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" to 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 (Form 990) if additional space is needed . . . . . ▶ ☐

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code 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 | 411262965 | 501(C)(4) | 54,000 | | | | ARTS LOBBYING |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

3 Enter total number of other organizations . . . . . ▶ 1

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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 | 10 | 6,300 | | | |
| See Additional Data Table | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

| 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 |

| efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493111003031 |
|---|---|---|

**Schedule J** (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
**▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**
**▶ Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

**Name of the organization**
MINNESOTA ORCHESTRAL ASSOCIATION

**Employer identification number**
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<br>☑ First-class or charter travel ☑ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees<br>☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | | |
| **b** | If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision 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<br>☑ Compensation committee ☑ Written employment contract<br>☐ Independent compensation consultant ☑ Compensation survey or study<br>☐ Form 990 of other organizations ☑ Approval by the board or compensation committee | | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization | | | |
| **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** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement?<br>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | **4c** | | No |
| | **Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.** | | | |
| **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?<br>If "Yes," to line 5a or 5b, describe in Part III | **5b** | | No |
| **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?<br>If "Yes," to line 6a or 6b, describe in Part III | **6b** | | No |
| **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 |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | **9** | | |

**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) Retirement and other 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 reportable compensation | | | | |
| MICHAEL HENSON | (i) | 370,610 | 0 | 3,639 | 11,599 | 18,201 | 404,049 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ROBERT NEU | (i) | 162,696 | 0 | 0 | 7,849 | 12,651 | 183,196 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OSMO VANSKA | (i) | 987,205 | 0 | 34,376 | 0 | 14,041 | 1,035,622 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R DOUG WRIGHT | (i) | 182,299 | 0 | 0 | 6,631 | 19,903 | 208,833 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SARAH KWAK | (i) | 181,935 | 0 | 0 | 6,614 | 8,305 | 196,854 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BURT HARA | (i) | 181,558 | 0 | 0 | 6,631 | 19,903 | 208,092 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BASIL REEVE | (i) | 179,409 | 0 | 0 | 6,597 | 7,789 | 193,795 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MICHAEL GAST | (i) | 178,713 | 0 | 0 | 6,619 | 14,041 | 199,373 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**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 one first class flight (per music director contract) during the 2010 European Tour THE ORGANIZATION HAD ONE CHARTER FLIGHT DURING THE 2010 EUROPEAN TOUR THIS FLIGHT INCLUDED ROBERT NEU, OSMO VANSKA AND THE HIGHEST PAID EMPLOYEES THESE AMOUNTS WERE NOT INCLUDED IN THE INDIVIDUALS' TAXABLE COMPENSATION HOUSING ALLOWANCE - $29,181 - OSMO VANSKA - INCLUDED IN TAXABLE COMPENSATION business CLUB DUES - $4,251 - MICHAEL HENSON - MINNEAPOLIS CLUB - NOT INCLUDIBLE IN TAXABLE COMPENSATION and utilized for business purposes and meetings |

# Schedule K (Form 990)

## Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2009

Open to Public Inspection

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
MINNESOTA ORCHESTRAL ASSOCIATION

Employer identification number
41-0693875

## Part I Bond Issues

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

## Part II Proceeds

| | | A | B | C | D | E |
|---|---|---|---|---|---|---|
| 1 | Total proceeds of issue | 1,690,000 | | | | |
| 2 | Gross proceeds in reserve funds | | | | | |
| 3 | Proceeds in refunding or defeasance escrows | | | | | |
| 4 | Other unspent proceeds | | | | | |
| 5 | Issuance costs from proceeds | 33,800 | | | | |
| 6 | Working capital expenditures from proceeds | | | | | |
| 7 | Capital expenditures from proceeds | 1,656,200 | | | | |
| 8 | Year of substantial completion | 1997 | | | | |

| | | 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? | X | | | | | | | | | |
| 10 | Were the bonds issued as part of an advance refunding issue? | | X | | | | | | | | |
| 11 | Has the final allocation of proceeds been made? | X | | | | | | | | | |
| 12 | Does the organization maintain adequate books and records to support the final allocation of proceeds? | X | | | | | | | | | |

## Part III Private Business Use

| | | 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? | | X | | | | | | | | |
| 2 | Are there any lease arrangements with respect to the financed property which may result in private business use? | | X | | | | | | | | |

**Part III Private Business Use** *(Continued)*

| | | A Yes | A No | B Yes | B No | C Yes | C No | D Yes | D No | E Yes | E No |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3a | Are there any management or service contracts with respect to the financed property which may result in private business use? | | X | | | | | | | | |
| 3b | Are there any research agreements with respect to the financed property which may result in private business use? | | X | | | | | | | | |
| 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? | | X | | | | | | | | |
| 4 | Enter the percentage of financed property used in a private business use by entities other than a section 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 section 501(c)(3) organization, or a state or local government ▶ | 2 700 % | | | | | | | | | |
| 6 | Total of lines 4 and 5 | 2 700 % | | | | | | | | | |
| 7 | Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities? | X | | | | | | | | | |

**Part IV Arbitrage**

| | | A Yes | A No | B Yes | B No | C Yes | C No | D Yes | D No | E Yes | E No |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue? | | X | | | | | | | | |
| 2 | Is the bond issue a variable rate issue? | X | | | | | | | | | |
| 3a | Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records? | | X | | | | | | | | |
| b | Name of provider | | | | | | | | | | |
| c | Term of hedge | | | | | | | | | | |
| 4a | Were gross proceeds invested in a GIC? | | X | | | | | | | | |
| 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? | | X | | | | | | | | |
| 6 | Did the bond issue qualify for an exception to rebate? | X | | | | | | | | | |

**Schedule L**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶See separate instructions.

OMB No 1545-0047

**2009**

**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).

Complete if the organization 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.

Complete if the organization 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 | 37,500 | | No | Yes | | Yes | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total . . . ▶ $ | | | | 37,500 | | | | | | |

## Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization 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.

Complete if the organization 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, BOARD CHAIR, IS CHAIRMAN, PRESIDENT & CEO | 234,719 | BANKING SERVICES | | No |
| XCEL ENERGY | BEN FOWKE, A BOARD MEMBER, IS PRESIDENT & COO | 120,448 | ELECTRICAL SERVICE | | No |
| | | | | | |
| | | | | | |
| | | | | | |

**SCHEDULE M (Form 990)**

Department of the Treasury
Internal Revenue Service

# NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

**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 | 70 | 2,923,843 | TRADING PRICE |
| 10 Securities—Closely held stock | X | 1 | 82,250 | 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 ▶ ( ) | | | | |
| 26 Other ▶ ( ) | | | | |
| 27 Other ▶ ( ) | | | | |
| 28 Other ▶ ( ) | | | | |

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 | Return Reference | Explanation |
|---|---|---|

**Additional Data**

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

| efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493111003031 |
|---|---|---|

**SCHEDULE O** (Form 990)

Department of the Treasury
Internal Revenue Service

## Supplemental Information to Form 990

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**
**▶ Attach to Form 990.**

OMB No 1545-0047

**2009**

**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, Richard Davis & Chris Policinski - 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 B, line 11 | | THE FORM 990 WAS PREPARED BY THE STAFF OF THE MINNESOTA ORCHESTRAL 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 2010 |

| 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 |