\*\* PUBLIC DISCLOSURE COPY \*\*

# **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

Α	For the	2022 calendar year, or tax year beginning OCT 1, 2022 and ending	SEP 30, 2023	•
<u>—</u>	Check if	C Name of organization	D Employer identific	cation number
	applicable			
	Addres			
	Name change	Doing business as	41-16495	87
Ē	Initial return	Number and street (or P.O. box if mail is not delivered to street address)  Room/s		
Ē	Final return/	901 N. THIRD STREET		1-1701
	termin ated	City or town, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	325,432.
	Ameno return		H(a) Is this a group re	eturn
	Application	F Name and address of principal officer: JAY FISHMAN	for subordinates	
	pendin	SAME AS C ABOVE	H(b) Are all subordinates in	
ī	Tax-exe	empt status: $\mathbf{X}$ 501(c)(3) $\mathbf{D}$ 501(c) ( ) (insert no.) $\mathbf{D}$ 4947(a)(1) or $\mathbf{D}$		list. See instructions
J	Websit	e: WWW.MNSINFONIA.ORG	H(c) Group exemptio	n number
K	Form of	organization: X Corporation Trust Association Other L \	ear of formation: 1989 <b>n</b>	M State of legal domicile: MN
P	art I	Summary		
	1	Briefly describe the organization's mission or most significant activities: THE MISS	ION OF THE MI	NNESOTA
Governance	3	SINFONIA IS TO SERVE THE MUSICAL AND EDUCATION		
2	2	Check this box if the organization discontinued its operations or disposed of m	ore than 25% of its net ass	sets.
9	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
		Number of independent voting members of the governing body (Part VI, line 1b)		10
ď	5 5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	1
ŻĘ.	6	Total number of volunteers (estimate if necessary)	6	0
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
_	<u> b</u>	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
			Prior Year	Current Year
٥	, 8	Contributions and grants (Part VIII, line 1h)	396,318.	318,868.
evenie	9	Program service revenue (Part VIII, line 2g)	10,500.	2,755.
Ž		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	3,809.
α	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	428.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	407,246.	325,432.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	1	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
ď	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	67,489.	86,414.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
Ž	<u>{</u> b	Total fundraising expenses (Part IX, column (D), line 25) 4,038.	054 405	005 005
ш	1 ''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	251,405.	285,287.
	1	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	318,894.	371,701.
_		Revenue less expenses. Subtract line 18 from line 12	88,352.	-46,269.
Net Assets or			Beginning of Current Year	End of Year
sset	ਕੂ <b>20</b>	Total assets (Part X, line 16)	599,557.	550,265.
et A	21	Total liabilities (Part X, line 26)	3,773.	750.
_	∄ 22 art II	Net assets or fund balances. Subtract line 21 from line 20	595,784.	549,515.
			tomanto and to the heat of m	Unaviladas and haliaf it is
		Ities of perjury, I declare that I have examined this return, including accompanying schedules and sta		kilowieuge aliu bellei, it is
uu	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which prep	arer mas any knowledge.	
C:-		Signature of officer	I Date	
Sig		TINA ENBERG, CHAIR	2410	
He	re	Type or print name and title		
_			Date Check	PTIN
Pai	Н	Print/Type preparer's name Preparer's signature  MARC COLIN MARC COLIN	04/02/24 self-employ	
	parer	Firm's name CARPENTER, EVERT & ASSOCIATES, LTD.		1-1534805
	e Only	Firm's address 7760 FRANCE AVE S, SUITE 940	FIIIII S EIIN 4	<u> </u>
030	Unity	BLOOMINGTON, MN 55435	Dhona no ( Q	52) 831-0085
N/a	v the IF	RS discuss this return with the preparer shown above? See instructions	Filolie IIo. ( )	X Yes No
IVIO	ıy ıı ı <del>e</del> iF	io disouss this retail with the brehaler shown above? See histractions		165 NO

Pai	statement of Program Service Accomplishments	77
	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	170
	THE MISSION OF THE MINNESOTA SINFONIA IS TO SERVE THE MUSICAL A	
	EDUCATIONAL NEEDS OF THE CITIZENS OF MINNESOTA, WITH PRIMARY EM	
	GIVEN TO FAMILIES WITH YOUNG CHILDREN, INNER-CITY YOUTH, SENIOR	S AND
	THOSE WITH LIMITED INCOMES.	
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 X No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes X No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total ex	penses, and
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 353,383. including grants of \$) (Revenue \$	2,755.)
	SEE SCHEDULE O.	,
	·	
4b	(Code:) (Expenses \$	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	1
70	Code	
	·	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$ ) (Revenue \$	)
4e	Total program service expenses 353,383.	
	·	Form <b>990</b> (2022)

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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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	<u> </u>		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>	<b>-</b>		
0	, ,	8		X
0	Schedule D, Part III	-		1
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			x
	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			l
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	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	11c		X
d	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	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	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 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	<u>.                                   </u>		<u></u> -
"	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	·''		<del></del>
.0		18		x
10	1c and 8a? If "Yes," complete Schedule G, Part II	10		<del>  ^</del> `
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	40		x
00-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		<del>  ^</del>
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		$\vdash$
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			<sub>v</sub>
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		X

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Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
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		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
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		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa	Note: All Form 990 filers are required to complete Schedule O  Statements Regarding Other IRS Filings and Tax Compliance	•		
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	)		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	)		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			

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Form **990** (2022)

(gambling) winnings to prize winners?

Form 990 (2022) FRIENDS OF THE MINNESOTA SINFONIA

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

	. (continued)		V	NI.			
0-	Fator the number of employees reported an Form W.S. Transmittel of Wage and Tay Statements		Yes	No			
Za	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 1						
<b>L</b>	, , , , , , , , , , , , , , , , , , , ,	2b	х				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	3a	21	Х			
3a b	Did the organization have unrelated business gross income of \$1,000 or more during the year?  If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		- 21			
	If "Yes," has it filed a Form 990-1 for this year? If "No" to line 3b, provide an explanation on Schedule O  At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	30					
<del>4</del> a	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		х			
h	If "Yes," enter the name of the foreign country	a					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).						
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X			
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	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 as charitable contributions?	6a		Х			
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).						
а	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		X			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b					
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required						
	to file Form 8282?	7с		Х			
d	If "Yes," indicate the number of Forms 8282 filed during the year						
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f					
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g					
h	h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?						
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the						
	sponsoring organization have excess business holdings at any time during the year?	8					
9	Sponsoring organizations maintaining donor advised funds.						
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a					
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b					
10	Section 501(c)(7) organizations. Enter:						
а	Initiation fees and capital contributions included on Part VIII, line 12	-					
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	-					
11	Section 501(c)(12) organizations. Enter:						
	Gross income from members or shareholders 11a	1					
ь	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)						
12a	amounts due or received from them.)  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	izu					
13	Section 501(c)(29) qualified nonprofit health insurance issuers.						
а	Is the organization licensed to issue qualified health plans in more than one state?	13a					
	Note: See the instructions for additional information the organization must report on Schedule O.						
b	Enter the amount of reserves the organization is required to maintain by the states in which the						
	organization is licensed to issue qualified health plans						
С	Enter the amount of reserves on hand						
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b					
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or						
	excess parachute payment(s) during the year?	15		Х			
	If "Yes," see the instructions and file Form 4720, Schedule N.						
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X			
	If "Yes," complete Form 4720, Schedule O.						
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities						
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17					
	If "Yes," complete Form 6069.						

Form **990** (2022) 232005 12-13-22

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 10 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 10 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 Х Did the organization have a written document retention and destruction policy? 14 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? Х The organization's CEO, Executive Director, or top management official 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed MN Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Own website Another's website X Upon request \_\_\_ Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - (612) 871-1701

Form **990** (2022)

901

55401-1022

N. THIRD STREET, MINNEAPOLIS, MN

<u> Page</u> **7** 

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEĆ) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)  Name and title	(B) Average hours per	(do box	not c	Posi heck i	ition	) than o	one o an	(D)  Reportable compensation	(E)  Reportable compensation	<b>(F)</b> Estimated amount of
	week (list any hours for related organizations below line)	oc director		Key employee	Highest compensated snaployee		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations	
(1) JAY FISHMAN ARTISTIC/EXECUTIVE DIRECTOR	20.00			х				55,017.	0.	0.
(2) TINA ENBERG	1.00			25				33,017.	•	•
CHAIR		х		х				0.	0.	0.
(3) ANNA MARGL	1.00							-	-	
TREASURER		Х		Х				0.	0.	0.
(4) SUZANNE ABRAMS	1.00									
DIRECTOR		Х						0.	0.	0.
(5) JENNIFER CREADICK	1.00									
DIRECTOR		Х						0.	0.	0.
(6) JOE CRETELLA	1.00									
DIRECTOR		Х						0.	0.	0.
(7) EVAN EVERIST	1.00									
DIRECTOR	1 00	Х						0.	0.	0.
(8) AL HAGAR	1.00								_	
DIRECTOR	1 00	Х						0.	0.	0.
(9) BRUCE HUMPHRYS DIRECTOR	1.00	х						0.	0.	_
(10) RICK MARGL	1.00	Δ						0.	0.	0.
DIRECTOR	1.00	Х						0.	0.	0.
(11) LORI PIETROWSKI	1.00	Λ						0.	<u></u>	<u></u>
DIRECTOR	1:00	х						0.	0.	0.
(12) ANN TALIAFERRO	1.00							•	•	<u> </u>
DIRECTOR		х						0.	0.	0.
									•	
		1								
		1								
		1								

Par	T VII   Section A. Officers, Directors, Trus		oloy	ees,			ghes	t C	ompensated Employee	s (continued)				
	(A)	(B)		(C)					(D)	(E)			(F)	
	Name and title	Average		Position (do not check more than one			Reportable Reporta				mate			
		hours per week					s both or/trus		compensation compensation from from related				ount o	of
		(list any	tor						from the	organizations	l l			tion
		hours for	Individual trustee or director				- - - -		organization	(W-2/1099-MISC/				
		related	tee or	ustee			ensati		(W-2/1099-MISC/	1099-NEC)		orgai	nizati	on
		organizations below	al trus	onal tr		loyee	comp		1099-NEC)		- 1		relate	
		line)	dividu	Institutional trustee	Officer	Key employee	Highest compensated employee	ormer			'	organ	ıızatıc	วทร
		,	드	드	Ò	3	工高	Œ			+			
											+			
											$\perp$			
											$\perp$			
											+			
											+			
											+			
											+			
			-											
1b	Subtotal								55,017.	0	١.			0.
С	Total from continuation sheets to Part VI	I, Section A							0.	0				0.
	Total (add lines 1b and 1c)								55,017.	0	١.			0.
2	Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable				
	compensation from the organization													0
													es/	No
3	Did the organization list any <b>former</b> officer,	-		•	•	•		•		•				37
	line 1a? If "Yes," complete Schedule J for s										· 📑	3		X
4	For any individual listed on line 1a, is the su													Х
5	and related organizations greater than \$150 Did any person listed on line 1a receive or a											4		
3	rendered to the organization? If "Yes." com	•				•			organization or individ	idal loi selvices	,	5		Х
Sec	tion B. Independent Contractors	ipiete Scrieduit	<del>.</del>	UI SL	<i>ICIT</i>	JEIS	OII .				<u> `</u>	<u> </u>		
1	Complete this table for your five highest co	mpensated inc	lepe	nder	nt co	ontra	acto	s th	nat received more than \$	100,000 of comper	satior	n fron	n	
	the organization. Report compensation for	the calendar ye	ear e	endir	ng w	ith c	or wi	thin	the organization's tax y	ear.				
	(A)								(B)			(C)		
	Name and business	address	N	INC	3				Description of s	ervices	Com	npens	satior	1
								_						
								-						
								$\dashv$						
								$\dashv$						
2	Total number of independent contractors (in	ncluding but no	ot lir	nited	d to	thos	se lis	ted	above) who received mo	ore than				
-	\$100,000 of componentian from the organic				-	(	_	_	,					

Form 990 (2022) FRIENDS
Part VIII Statement of Revenue

		Check if Schedule O contains a response	or note to any line	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
					iunction revenue	business revenue	sections 512 - 514
SΩ	1 2	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts		Membership dues 1b					
င်္ခ ဗြ		Fundraising events 1c					
fts,		Related organizations 1d					
ig je		Government grants (contributions)	32,238.				
Sir			32,230.				
utio	,	All other contributions, gifts, grants, and	286,630.				
들됨			200,030.				
d d		Noncash contributions included in lines 1a-1f		210 060			
<u>0</u> <u>8</u>	ŀ	Total. Add lines 1a-1f		318,868.			
			Business Code	2 7 5 5	0.755		
e C	2 8	PROGRAM SERVICE FEES	711130	2,755.	2,755.		
ē Ķ	k	·					
Score	(						
ev ev	•	·					
Program Service Revenue	•						
<u>a</u>	f	All other program service revenue					
	ç	Total. Add lines 2a-2f		2,755.			
	3	Investment income (including dividends, intere	st, and				
		other similar amounts)		3,809.			3,809.
	4	Income from investment of tax-exempt bond p	roceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	Gross rents 6a					
	k	Less: rental expenses 6b					
		Rental income or (loss) 6c					
		Net rental income or (loss)					
		Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a					
	ŀ	Less: cost or other basis					
ø	_	and sales expenses7b					
ther Revenue	,	Gain or (loss) 7c					
ě		Net gain or (loss)					
놂		Gross income from fundraising events (not					
Ĕ	0 4						
0							
		contributions reported on line 1c). See					
		Part IV, line 18 8a Less: direct expenses 8b					
		Net income or (loss) from fundraising events					
	9 8	Gross income from gaming activities. See					
	_	Part IV, line 19					
		Less: direct expenses 9b					
		Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances 10a					
	k	Less: cost of goods sold10b					
	(	Net income or (loss) from sales of inventory					
S			Business Code				
o o	11 a						
Miscellaneous Revenue	k						
eve	(						
Ais. B	C	All other revenue					
_	6	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		325,432.	2,755.	0.	3,809.

232009 12-13-22

Secti	ion 501(c)(3) and 501(c)(4) organizations must compl				X
	Check if Schedule O contains a respons	se or note to any line in t	this Part IX(B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	55,017.	53,877.	1,140.	
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	28,384.	21,350.	5,866.	1,168.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	3,013.	2,591.	362.	60.
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
С	Accounting				
d					
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch O.)	256,069.	253,883.	2,186.	
12	Advertising and promotion	5,126.	5,126.		
13	Office expenses	13,260.	11,404.	1,591.	265.
14	Information technology				
15	Royalties				
16	Occupancy	2,650.	2,356.	252.	42.
17	Travel	723.	723.		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	2,410.	2,073.	289.	48.
24	Other expenses, Itemize expenses not covered	=,===	=,		
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	OTHER EXPENSE	5,049.		2,594.	2,455.
b		2,025		_, _, _,	_,
c					
d					
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	371,701.	353,383.	14,280.	4,038.
26	Joint costs. Complete this line only if the organization	-,-,,	222,203.		2,000.
20	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
	-: - [ ] II 1011041111g 001 30-2 (A00 300-120)				000

Par	ťΧ	Balance Sneet					
		Check if Schedule O contains a response or n	ote to any	ine in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			577,652.	1	324,218
	2	Savings and temporary cash investments			2	200,000	
	3	Pledges and grants receivable, net		21,605.	3	25,747	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub					
		controlled entity or family member of any of th	ısL		5		
	6	Loans and other receivables from other disqua					
		under section 4958(f)(1)), and persons describ	ed in sect	on 4958(c)(3)(B)		6	
ပ္သ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
₹	9	Prepaid expenses and deferred charges			300.	9	300
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	. 10a	1,149.	_		
	b	Less: accumulated depreciation		1,149.	0.	10c	0
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line		12			
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must ed			599,557.		550,265
	17	Accounts payable and accrued expenses			3,773.		750
	18	Grants payable		18			
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
es	22	Loans and other payables to any current or for					
		trustee, key employee, creator or founder, sub					
Liabilities		controlled entity or family member of any of th				22	
-	23	Secured mortgages and notes payable to unre		· · · · · · · · · · · · · · · · · · ·		23	
	24	Unsecured notes and loans payable to unrelat				24	
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on lin	es 17-24)	Complete Part X		25	
	00	of Schedule D		·····	3,773.		750
_	26			X	3,113.	26	750
ွှ		Organizations that follow FASB ASC 958, cl and complete lines 27, 28, 32, and 33.	ieck nere				
ا ا	27				568,207.	27	518,477
<u>ala</u>	28	Net assets with donor restrictions		·····	27,577.	28	31,038
0	20	Organizations that do not follow FASB ASC			27,377	20	31,030
되		and complete lines 29 through 33.	900, CHE	Kilele			
<u> </u>	20	Capital stock or trust principal, or current fund	le.			29	
ets	29 30	Paid-in or capital surplus, or land, building, or				30	
155	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			595,784.	32	549,515
Ζļ	33				599,557.		550,265

Pa	rt XI Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,4			
2	Total expenses (must equal Part IX, column (A), line 25)	2		1,7 6,2			
3	Revenue less expenses. Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))						
5	Net unrealized gains (losses) on investments	5					
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B))	10	54	9,5	15.		
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII						
				Yes	No		
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.						
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?						
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a					
	separate basis, consolidated basis, or both:						
	X Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b		Х		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,					
	consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,					
	review, or compilation of its financial statements and selection of an independent accountant?		2c		X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b				
	<del>`</del>		Form	990	(2022)		

232012 12-13-22

#### **SCHEDULE A**

(Form 990)

Department of the Treasury Internal Revenue Service

## **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Name of the organization

FRIENDS OF THE MINNESOTA SINFONIA

Employer identification number 41 – 1649587

OMB No. 1545-0047

_			NDD OI IIII	MINIBOIN D.	-111 011-		_	1 1047307			
Pa	ırt I	Reason for Public (	Charity Status.	(All organizations must o	omplete th	nis part.) S	ee instructions.				
The	organ	ization is not a private found	ation because it is: (I	For lines 1 through 12, c	neck only	one box.)					
1		A church, convention of ch	urches, or associatio	on of churches described	in <b>sectio</b>	n 170(b)(1	)(A)(i).				
2		A school described in sect	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Forn	n 990).)						
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).									
4	一	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	or the benefit of a col	llege or university owned	or operat	ed by a go	vernmental unit describe	ed in			
3		section 170(b)(1)(A)(iv). (C		nego or university owner	or operat	ca by a go	vorminental and accords	5 <b>4</b> III			
_				and along the second		70/1-1/41/41	(. A				
6		A federal, state, or local gov	ŭ				• •	1.0. 1. 2. 1.			
7	X	An organization that norma	-	ntial part of its support fi	om a gove	ernmental	unit or from the general i	oublic described in			
		section 170(b)(1)(A)(vi). (C	•								
8	Щ	A community trust describe									
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(	ix) operate	ed in conju	inction with a land-grant	college			
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of the college	or			
		university:									
10		An organization that norma	Illy receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membership fees, and	d gross receipts from			
		activities related to its exen	npt functions, subjec	t to certain exceptions;	and (2) no	more than	33 1/3% of its support f	rom gross investment			
		income and unrelated busir	ness taxable income	(less section 511 tax) fro	m busines	sses acqui	red by the organization a	after June 30, 1975.			
		See section 509(a)(2). (Con	mplete Part III.)								
11		An organization organized a	and operated exclusi	ively to test for public sa	ety. See	section 50	)9(a)(4).				
12		An organization organized a	and operated exclusi	ively for the benefit of, to	perform t	he function	ns of, or to carry out the	purposes of one or			
		more publicly supported or	•	•	-		•				
		lines 12a through 12d that	~								
а		Type I. A supporting orga	* *			-		aivina			
Ī		the supported organization	· · · · · · · · · · · · · · · · · · ·	·	•	-					
		organization. <b>You must o</b>			majority c	in the direc		эррогинд			
b		Type II. A supporting org			ion with it	o oupporto	d organization(s) by bay	ina			
L	, L		•					•			
		control or management o			arne perso	ris triat coi	itroi or manage the supp	Jortea			
		organization(s). You mus						1 20			
C	:						• •	ed with,			
		its supported organization		•							
C	I		<b>/ integrated.</b> A supp	porting organization oper	ated in co	nnection w	ith its supported organiz	zation(s)			
		that is not functionally int	egrated. The organiz	zation generally must sat	sfy a distr	ibution rec	uirement and an attentiv	/eness			
		requirement (see instructi	ions). <b>You must con</b>	nplete Part IV, Sections	A and D,	and Part	<b>V</b> .				
e	,	Check this box if the orga	anization received a v	written determination fro	m the IRS	that it is a	Type I, Type II, Type III				
		functionally integrated, or	r Type III non-function	nally integrated supporti	ng organiz	ation.					
f	Ente	er the number of supported o	organizations								
		vide the following information	n about the supporte	ed organization(s).							
		(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your govern	anization listed ing document?	(v) Amount of monetary	(vi) Amount of other			
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instructions)	support (see instructions)			
Tota	al										

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

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

Sec	ction A. Public Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	551,120.	329,240.	419,687.	396,318.	318,868.	2015233.			
2	Tax revenues levied for the organ-									
	ization'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	551,120.	329,240.	419,687.	396,318.	318,868.	2015233.			
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)						531,436.			
6	Public support. Subtract line 5 from line 4.						1483797.			
	ction B. Total Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total			
	Amounts from line 4	551,120.	329,240.	419,687.	396,318.	318,868.	2015233.			
	Gross income from interest,									
	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources	10.	13.	205.	428.	3,809.	4,465.			
9	Net income from unrelated business					-				
	activities, whether or not the									
	business is regularly carried on									
10	Other income. Do not include gain									
	or loss from the sale of capital									
	assets (Explain in Part VI.)									
11	<b>Total support.</b> Add lines 7 through 10						2019698.			
	Gross receipts from related activities,	etc. (see instruction	ns)			12	26,362.			
	First 5 years. If the Form 990 is for the			ourth, or fifth tax v	ear as a section 5					
	organization, check this box and stop									
Sec	ction C. Computation of Publi									
14	Public support percentage for 2022 (I	ine 6, column (f), d	ivided by line 11, c	olumn (f))		14	73.47 %			
15	Public support percentage from 2021	Schedule A, Part	I, line 14			15	72.54 %			
16a	33 1/3% support test - 2022. If the	organization did no	t check the box or	n line 13, and line 1	4 is 33 1/3% or m	ore, check this box	k and			
	stop here. The organization qualifies						77			
b	33 1/3% support test - 2021. If the	organization did no	t check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check thi	s box			
	and <b>stop here.</b> The organization qual									
17a	10% -facts-and-circumstances test									
	and if the organization meets the fact									
	meets the facts-and-circumstances te			=	•					
b	10% -facts-and-circumstances test	-			-					
-	more, and if the organization meets the	· ·				•				
	organization meets the facts-and-circu				-					
18	-		-	•						
<u></u>	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions									

Schedule A (Form 990) 2022

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sed	ction A. Public Support	siow, picase comp	oicte i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, 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 bus-						
_	iness under section 513						
4	Tax revenues levied for the organ- ization'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						
	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.)						
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	(a) 2010	(6) 2019	(6) 2020	(4) 2021	(6) 2022	(i) iotai
	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						
	Net income from unrelated business activities not included on 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 VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	J		,	•	( ) ( )	· —
	check this box and stop here						
	ction C. Computation of Publi					<del> </del>	
	Public support percentage for 2022 (li	, ,,,	•	column (f))		15	%
	Public support percentage from 2021					16	%
	ction D. Computation of Inves			. 10 1 (0)		14-1	
	Investment income percentage for 20					17	%
	Investment income percentage from 2					18	% 7 in
198	33 1/3% support tests - 2022. If the						
b	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the	organization did r	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	and
	line 18 is not more than 33 1/3%, che	ck this box and st	<b>top here.</b> The orga	anization qualifies a	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	hox on line 14 19	a or 19h check th	nis hox and see in	structions	

232023 12-09-22

### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes." answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? |f "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes." answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes." provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes." complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - b Did the organization have any excess business holdings in the tax year? (Use Schedule C. Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
_		
За		
3b		
Зс		
4a		
4b		
4c		
F		
5a		
5b		
5c		
30		
6		
7		
8		
9a		
01		
9b		
0-		
9c		
10a		
104		
10b		
	n 990)	2022

232024 12-09-22

Par	rt IV   Supporting Organizations <sub>(continued)</sub>			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported	-		
_	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	stion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		163	140
•	or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
Sec	the supported organization(s). tion D. All Type III Supporting Organizations	1		<u> </u>
	tion b. 7th Type in Supporting Organizations		V	
	District and in the control of the c		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
_	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
800	supported organizations played in this regard. Ition E. Type III Functionally Integrated Supporting Organizations	3		
Sec				
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction)	ns).		
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (se	e instruction	I	l
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 232025 12-09-22 Schedule A (Form 990) 2022

3b

Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	ov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrated	Type III supporting orga	nization (see
	instructions).	. •		•

Schedule A (Form 990) 2022

	rt V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations (continu	ued)	
Sect	ion D - Distributions		•		Current Year
_1	Amounts paid to supported organizations to accomplish exer	1			
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity	2			
_3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3	
4	Amounts paid to acquire exempt-use assets			4	
_5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
_7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
_9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2022	าร	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
С	From 2019				
d	From 2020				
e	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
<u>i</u>	Carryover from 2017 not applied (see instructions)				
<u>j</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
<u>a</u>	Applied to underdistributions of prior years				
<u>b</u>	Applied to 2022 distributable amount				
c	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
_8_	Breakdown of line 7:				
<u>a</u>	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
<u>e</u>	Excess from 2022				

Schedule A (Form 990) 2022

## Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

### **Schedule of Contributors**

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

FRIENDS OF THE MINNESOTA SINFONIA

OMB No. 1545-0047

2022

Name of the organization

**Employer identification number** 

41-1649587

Organization type (check one): Filers of: Section: X 501(c)( 3 ) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify

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

that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2022)

Page 2

Name of organization Employer identification number

## FRIENDS OF THE MINNESOTA SINFONIA

41-1649587

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$\$	Person X Payroll
(a)	(b)	(c)	(d)
No. 4	Name, address, and ZIP + 4	\$ 31,038.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$8,000.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$\$	Person X Payroll

Schedule B (Form 990) (2022) Page **2** 

Name of organization

Employer identification number

## FRIENDS OF THE MINNESOTA SINFONIA

41-1649587

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$10,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$12,500.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II for noncash contributions.)

Name of organization Employer identification number

## FRIENDS OF THE MINNESOTA SINFONIA

41-1649587

Part II	Noncash Property (see instructions). Use duplicate copies of Part	Il if additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		 \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
223/53 11-15			Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page 4 Name of organization **Employer identification number** FRIENDS OF THE MINNESOTA SINFONIA 41-1649587 Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

FRIENDS OF THE MINNESOTA SINFONIA

**Employer identification number** 41-1649587

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		r Si	milar Funds o	r Ac	coun	ts. Complete if the
	organization anomorou neo orni om oco, natriv, iiii	(a) Donor adv	vised	funds	(1	<b>b)</b> Fun	ds and other accounts
1	Total number at end of year	. ,					
2	Aggregate value of contributions to (during year)						
3	Aggregate value of grants from (during year)						
4	Aggregate value at end of year						
5	Did the organization inform all donors and donor advisors in v	vriting that the assets	held	d in donor advised	d fund	s	
	are the organization's property, subject to the organization's	-					Yes No
6	Did the organization inform all grantees, donors, and donor ad						
	for charitable purposes and not for the benefit of the donor or						
	impermissible private benefit?						
Par	t II Conservation Easements. Complete if the org	ganization answered "	Yes	" on Form 990, Pa	art IV,	line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that appl	y).				
	Preservation of land for public use (for example, recreat	tion or education)		Preservation of a	a histo	rically	important land area
	Protection of natural habitat			Preservation of a	certif	fied his	storic structure
	Preservation of open space						
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation cont	ribu	tion in the form of	a cor	servat	
	day of the tax year.						Held at the End of the Tax Year
а	Total number of conservation easements					2a	
b						2b	
С	Number of conservation easements on a certified historic stru					2c	
d	Number of conservation easements included in (c) acquired a						
	historic structure listed in the National Register					2d	
3	Number of conservation easements modified, transferred, rele	eased, extinguished, o	or te	rminated by the o	organiz	zation	during the tax
	year						
4	Number of states where property subject to conservation eas	_					
5	Does the organization have a written policy regarding the per						
	violations, and enforcement of the conservation easements it						Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, l	handling of violations,	, and	l enforcing conse	rvatioi	n ease	ments during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and	enfo	orcina conservatio	on eas	ement	ts during the vear
		,		J			,
8	Does each conservation easement reported on line 2(d) above	e satisfy the requireme	ents	of section 170(h)	(4)(B)(	i)	
	and section 170(h)(4)(B)(ii)?						Yes No
9	In Part XIII, describe how the organization reports conservation	on easements in its re	venu	ue and expense st	tateme	ent and	d
	balance sheet, and include, if applicable, the text of the footn	ote to the organization	n's f	inancial statemen	its tha	t desc	ribes the
Da	organization's accounting for conservation easements.	Aut Historiaal T		arrage ar Oth	- · · · ·	:1	w Accete
Pai	t III Organizations Maintaining Collections of		rea	sures, or Oth	er Si	ımııaı	r Assets.
	Complete if the organization answered "Yes" on Form						
1a	If the organization elected, as permitted under FASB ASC 956	•					
	of art, historical treasures, or other similar assets held for pub	•				ce of p	DUBLIC
	service, provide in Part XIII the text of the footnote to its finan						
b	If the organization elected, as permitted under FASB ASC 956	•					
	art, historical treasures, or other similar assets held for public	exhibition, education	, or	research in furthe	rance	of pub	olic service,
	provide the following amounts relating to these items:						•
	(i) Revenue included on Form 990, Part VIII, line 1						
•							\$
2	If the organization received or held works of art, historical treat				gain, p	rovide	•
_	the following amounts required to be reported under FASB AS						¢
a	Revenue included on Form 990, Part VIII, line 1						Φ
D	Assets included in Form 990, Part X						φ

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Schedule D (Form 990) 2022

Pai	t III Organizations Maintaining Co	ollections of Ar	t, Histo	orical Tre	easures, o	r Other:	Similar As	sets	(continue	ed)
3	Using the organization's acquisition, accessio	n, and other record	s, check	any of the	following that	t make sigi	nificant use o	of its	,	,
	collection items (check all that apply):									
а	Public exhibition	c	t	Loan or exc	hange progra	am				
b	Scholarly research	e								
С										
4	Provide a description of the organization's co	llections and explain	n how th	ey further th	ne organizatio	on's exemp	ot purpose in	Part X	III.	
5	During the year, did the organization solicit or	· ·		-	-	-				
	to be sold to raise funds rather than to be mai	intained as part of t	he orgar	nization's co	llection?				Yes	☐ No
Pai	t IV Escrow and Custodial Arrang							rt IV, lin	e 9, or	
	reported an amount on Form 990, Part			•			,	·	,	
1a	Is the organization an agent, trustee, custodia	n or other intermed	liary for o	contribution	s or other as:	sets not in	cluded			
	on Form 990, Part X?		•						Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII a							. —		
	, ,	·	Ū						Amount	
С	Beginning balance						1c			
	Additions during the year						1d			
	Distributions during the year						1e			
f	Ending balance						1f			
	Did the organization include an amount on Fo								Yes	No
	If "Yes," explain the arrangement in Part XIII.					-		—		
Pai										
	·	(a) Current year		rior year	(c) Two yea		d) Three years	back	(e) Four y	ears back
1a	Beginning of year balance	-		-						
b	Contributions									
c	Net investment earnings, gains, and losses									
d	Grants or scholarships									
	Other expenditures for facilities									
·										
f	Administrative expenses									
g 2	Provide the estimated percentage of the curre	ont year and halance	o (lino 1e	r column (a	// hold as:	l l				
	Board designated or quasi-endowment	•	% %	, coluitiii (a	jj rielu as.					
a	Permanent endowment	%								
b		<sup>70</sup> %								
С										
2-	The percentages on lines 2a, 2b, and 2c should be the percentages on lines 2a, 2b, and 2c should be the percentages of the percentage of the percent	•	ation tha	t are bold or	ad administa	rad far tha				
Sa	Are there endowment funds not in the posses	ision of the organiza	ation tha	t are neid ai	iu auministei	rea for the			√	es No
	organization by:								$\overline{}$	03 140
	(i) Unrelated organizations								3a(i)	
	(ii) Related organizations								3a(ii)	
	If "Yes" on line 3a(ii), are the related organizat								3b	
Dai	Describe in Part XIII the intended uses of the ct VI Land, Buildings, and Equipment		wment f	unds.						
ı aı	Complete if the organization answered		Dort IV	lino 11a S	Soo Form 000	Dort V lie	20.10			
		I						Τ,		
	Description of property	(a) Cost or of basis (investr		` '	t or other	` ′	cumulated reciation	(	<b>d)</b> Book v	value
	Land	· · ·	nen)	Dasis	(other)	uepr	COIALIOIT			
	Land									
	Buildings									
	Leasehold improvements				1 1 4 0		1 1 1 1 0			^
	Equipment				1,149.		1,149	•		0.
	Other							-		^
Tota	l. Add lines 1a through 1e. (Column (d) must ed	aual Form 990. Part	X. colun	nn (B). line 1	0c.)					0.

Schedule D (Form 990) 2022

	Complete if the organization answered "Yes	on Form 990, Fart IV, line	TID. See Form 990, Fart X, line 12.
(a) Descrip	otion of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market v
Financi	al derivatives		
Closely	held equity interests		
Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
	(b) must equal Form 990, Part X, col. (B) line 12.)		
art VIII	Investments - Program Related.	•	
	Complete if the organization answered "Yes	" on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market v
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(8) (9)	(h) must agual Form 900 Part Y col. (R) line 13.)		
(8) (9) tal. (Col. (	(b) must equal Form 990, Part X, col. (B) line 13.)  Other Assets.		
(8) (9)	Other Assets.	" on Form 990. Part IV. line	e 11d. See Form 990. Part X. line 15.
<b>(8)</b> <b>(9)</b> <b>al</b> . (Col. (	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. ( art IX	Other Assets.  Complete if the organization answered "Yes	on Form 990, Part IV, line Description	11d. See Form 990, Part X, line 15.
(8) (9) al. (Col. ( art IX	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3) (4)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) (al. (Col. (art IX) (1) (2) (3) (4) (5) (6)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8)	Other Assets.  Complete if the organization answered "Yes		
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9)	Other Assets.  Complete if the organization answered "Yes (a	a) Description	(b) Book va
(8) (9) (al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Colu	Other Assets.  Complete if the organization answered "Yes (a	a) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9)	Other Assets.  Complete if the organization answered "Yes (a	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Colu	Other Assets.  Complete if the organization answered "Yes (a)  (a)  (a)  (b) must equal Form 990, Part X, col. (B) li  Other Liabilities.  Complete if the organization answered "Yes	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (art X)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Colic art X)	Other Assets.  Complete if the organization answered "Yes (a)  (a)  (a)  (b) must equal Form 990, Part X, col. (B) li  Other Liabilities.  Complete if the organization answered "Yes	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (art X) (1) Fec.	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (art X) (1) Fec. (2) (3)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (art X) (1) Fec. (2) (3) (4)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (art X) (1) Fec. (2) (3) (4) (5)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (and IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (and IX) (1) Fec. (2) (3) (4) (5) (6)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (art IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Colt art X) (1) Fec (2) (3) (4) (5) (6) (7)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va
(8) (9) al. (Col. (and IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Col. (and IX) (1) Fec. (2) (3) (4) (5) (6)	Other Assets.  Complete if the organization answered "Yes (a) Description of liability	n) Description	(b) Book va

Schedule D (Form 990) 2022

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

	Complete if the organization answered "Yes" on Form 990, Part IV, line 13	2a.		
1	Total revenue, gains, and other support per audited financial statements	1		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments			
b	Donated services and use of facilities			
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)			
С	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)	5		
Pa	rt XII Reconciliation of Expenses per Audited Financial State	ments With Expen	nses per Return.	
	Complete if the examination engagered "Vee" on Form 900, Bert IV, line 1	20		

Complete it the organization answered "Yes" on Form 990, Part IV, line 12a 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities 2a **b** Prior year adjustments 2b 2c Other (Describe in Part XIII.) Add lines 2a through 2d 2e Subtract line 2e from line 1 3

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 XIII.)

c Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)

Part XIII Supplemental Information.

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

#### PART X, LINE 2:

THE SINFONIA HAS A TAX-EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND HAS ADOPTED ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ASC 740-10. THE SINFONIA'S POLICY IS TO EVALUATE UNCERTAIN TAX POSITIONS, AT LEAST ANNUALLY, FOR THE POTENTIAL FOR INCOME TAX EXPOSURE FROM UNRELATED BUSINESS INCOME OR FROM LOSS OF NONPROFIT STATUS. THE SINFONIA CONTINUES TO OPERATE CONSISTENT WITH ITS ORIGINAL EXEMPTION APPLICATION AND EACH YEAR TAKES THE NECESSARY ACTIONS TO MAINTAIN ITS EXEMPT STATUS. IT HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER THE INTERNAL REVENUE CODE AND CHARITABLE CONTRIBUTIONS BY DONORS ARE TAX DEDUCTIBLE. IN COMPLIANCE WITH ITS EXEMPT THE SINFONIA ANNUALLY FILES A RETURN OF ORGANIZATION EXEMPT FROM STATUS,

Schedule D (Form 990) 2022

4c

Schedule D	(Form 99	0) 2022		FRIE	ENDS	OF	$\mathtt{THE}$	MINNESOT	'A	SINFONIA	41-1649587	Page 5
Schedule D Part XIII	Suppl	emental	Inforn	nation	(contin	nued)						
					Toomin	idea)						
TNCOME	mav	/ EODM	000	١								
INCOME	IAA	(FURM	990	<i>)</i> •								
										· · · · · · · · · · · · · · · · · · ·	 	
										· · ·	 	

### **SCHEDULE 0** (Form 990)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047 Inspection

Internal Revenue Service Name of the organization

**Employer identification number** 

FRIENDS OF THE MINNESOTA SINFONIA	41-1649587
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISS	ION:
CITIZENS OF MINNESOTA, WITH PRIMARY EMPHASIS GIVEN TO FAMI	LIES WITH
YOUNG CHILDREN, INNER-CITY YOUTH, SENIORS AND THOSE WITH L	IMITED
INCOMES.	
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMEN	TS:
WINTER AND SUMMER CONCERT SERIES THE WINTER AND SUMMER CO	NCERT SERIES
FEATURING WORKS FROM THE POPULAR ORCHESTRA REPERTOIRE, NEW	COMPOSITIONS
BY MINNESOTA-BASED COMPOSERS, AND SHOWCASING INTERNATIONAL	
AWARD-WINNING SOLOISTS.	
HOLIDAY AND SUMMER FAMILY COMMUNITY CONCERTS COMMUNITY CO	NCERTS
FEATURING LIGHTER FARE ARE PERFORMED THROUGHOUT THE TWIN C	ITIES METRO
AREA AND ARE DESIGNED TO INTRODUCE THE PUBLIC TO QUALITY L	IVE ORCHESTRA
PERFORMANCES.	
PROGRAMS FOR TALENTED YOUNG MUSICIANS INCLUDES A YOUNG AR'	TIST
COMPETITION, YOUTH OUTREACH WEEK, AND YOUNG COMPOSERS' CON	TEST ALL TO
PROVIDE OPPORTUNITIES FOR OUR REGION'S TALENTED YOUNG MUSI	CIANS.
MUSIC IN THE SCHOOLS MUSIC IN THE SCHOOLS (MIS) IS A CURR	ICULUM-BASED
K- 8 EDUCATION PROGRAM DESIGNED SPECIFICALLY FOR AT-RISK,	INNER-CITY
STUDENTS. CREATED USING STATE ACADEMIC STANDARDS, MIS USES	GREAT

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Schedule O (Form 990) 2022

ORCHESTRAL MUSIC AS A CATALYST TO ENGAGE STUDENTS IN THEIR ONGOING

STUDIES OF CORE ACADEMICS.

Schedule O (Form 990) 2022 Page 2

**Employer identification number** Name of the organization FRIENDS OF THE MINNESOTA SINFONIA 41-1649587 TOURING - THE SINFONIA TAKES THE FULL SINFONIA ORCHESTRA TO OUTSTATE MINNESOTA COMMUNITIES PROVIDING CONCERTS, ARTS EDUCATION, AND OUTREACH TO COMMUNITIES THAT GENERALLY DO NOT HAVE ACCESS TO QUALITY LIVE PROFESSIONAL ARTS EXPERIENCES. FORM 990, PART VI, SECTION B, LINE 11B: LINE 11B EXPLANATION - BOARD OF DIRECTORS REVIEWED THE FORM 990 AT PRIOR TO IT'S FILING. FORM 990, PART VI, SECTION B, LINE 12C: EACH YEAR THE BOARD IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE AND ANY CONFLICTS ARE DISCLOSED TO THE BOARD OF DIRECTORS. FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION IS REVIEWED BY THE BOARD IN EACH YEAR'S BUDGETING PROCESS. THE BOARD HAS GATHERED AND REVIEWED COMPARABILITY DATA FROM SIMILAR ORGANIZATIONS AND USES THIS INFORMATION TO REVIEW COMPENSATION AMOUNTS. FORM 990, PART VI, SECTION C, LINE 19: ALL POLICIES, FINANCIALS, AND TAX DOCUMENTS ARE PUBLIC KNOWLEDGE AND AVAILABLE ON OUR WEBSITE FORM 990, PART IX, LINE 11G, OTHER FEES: ARTISTIC CONTRACT SERVICES: PROGRAM SERVICE EXPENSES 221,800. MANAGEMENT AND GENERAL EXPENSES FUNDRAISING EXPENSES 0. TOTAL EXPENSES 221,800.

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** FRIENDS OF THE MINNESOTA SINFONIA 41-1649587 PROFESSIONAL FEES: PROGRAM SERVICE EXPENSES 32,083. 2,186. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 34,269. TOTAL EXPENSES TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 256,069.

232212 10-28-22 Schedule O (Form 990) 2022