#### CliftonLarsonAllen LLP

Instructions for filing

State of Minnesota

Charitable Organization

Attorney General Copy

\* \* \* \* \*

Signature:

A copy of the federal return that is attached must be signed and dated by an authorized officer of the Organization.

Filing:

This PDF should be printed, signed, dated, and mailed along with payment to the following address:

Minnesota Attorney Generals Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

Payment of tax:

Enclose a check or money order for \$25, payable to "State of Minnesota" and should be filed by May 15, 2023. Include the organization's Federal Employer Identification Number on the remittance.

Mail To: Minnesota Attorney General's Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

#### **STATE OF MINNESOTA**

#### CHARITABLE ORGANIZATION ANNUAL REPORT FORM

(Pursuant to Minn. Stat. ch. 309)

www.ag.state.mn.us/charity

Website Address:

#### **SECTION A: Organization Information**

Legal Name of Organization	MY OF THE ARTS
Federal EIN: 31-1756049	Fiscal Year-End: 06 30 2022 mm/dd/yyyy
	Did the organization's fiscal year-end change? Yes X No
Mailing Address: MARY RILEY	Physical Address: MARY RILEY
Contact Person 2600 EAST 38TH STREET	Contact Person 2600 EAST 38TH STREET
Street Address MINNEAPOLIS, MN 55406	Street Address MINNEAPOLIS, MN 55406
City, State, and ZIP Code 612-879-6703	City, State, and ZIP Code 612-879-6703
Phone Number MRILEY@FRIENDSHIPACADEMY.ORG	Phone Number MRILEY@FRIENDSHIPACADEMY.ORG
Email Address	Email Address
Organization's website: <u>WWW.FRIENDSHIPACAD</u> List all of the organization's alternate and former na      List all names under which the organization solicits	ames (attach list if more space is needed).  Alternate Former  Alternate Former
FRIENDSHIP ACADEMY OF THE ARTS	
4. Is the organization incorporated pursuant to Minn.	Stat. ch. 317A? X Yes No
5. Total amount of contributions the organization rece	eived from Minnesota donors: \$\$\$
6. Has the organization's tax-exempt status with the I	
<ol> <li>Has the organization significantly changed its purp Yes X No If yes, attach explanation</li> </ol>	

185471 04-01-21

19350511 131839 A303896

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

8.	Has the organization been denied the right to solicit contributions by any court or gover Yes X No If yes, attach explanation.	nment agency?	
9.	Does the organization use the services of a professional fundraiser (outside solicitor or or solicit contributions in Minnesota? Yes X No If yes, provide the following information for each (attach list if more space is needed):	consultant) to	
	Name of Professional Fundraiser	Compensation	
	Street Address	City, State, and ZIP Cod	e
10.	Is the organization a food shelf? Yes X No If yes, is the organization required to file an audit? Yes, audit attached Note: An organization that has total revenue of more than \$750,000 is required to file an accordance with generally accepted accounting principles by an independent CPA or L donated food to a nonprofit food shelf may be excluded from the total revenue if the foo subsequent distribution at no charge and is not resold.	PA. The value of	
11.	Do any directors, officers, or employees of the organization or its related organization(s) compensation* of more than \$100,000? $\Box$ Yes $X$ No If yes, provide the following information for the five highest paid individuals:	receive total	
	Name and title	Compensation*	Other compensation

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7)

issued by the organization and its related organizations to the individual. See Minn. Stat. 309.53, subd.

3(i) and Minn. Stat.  $\S\,317A.011$  for definitions.

185472 04-01-21

#### **SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N. Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

#### INCOME

1.	Contributions Received	\$	1
2.	Government Grants		2
3.	Program Service Revenue		3
4.	Other Revenue	\$	4
5.	TOTAL INCOME		5
EXPE	INSES		
6.	Program Expenses	\$	6
7.	Management & General Expenses	\$	
8.	Fund-raising Expenses	\$	
9.	TOTAL EXPENSES		9
10.	EXCESS or DEFICIT		10
	(Line 5 minus Line 9)		
ASSE	TS		
11.	Cash	\$	11
12.	Land, Buildings & Equipment	\$	
13.	Other Assets	\$	
14.	TOTAL ASSETS		14
LIAB	ILITIES		
15.	Accounts Payable	\$	15
16.	Grants Payable	\$	
17.	Other Liabilities	\$	
18.	TOTAL LIABILITIES		18
FUND	D BALANCE/NET WORTH	\$	
(Line 1	4 minus Line 18)	·	

185473 04-01-21

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

#### Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

Colu	mns B, C, and D must equal Column A. The amou	nt on Line 25, Column A	A must match Line 17 of	IRS Form 990-EZ or Line	26 of IRS Form 990-PF.
		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1.	Grants and other assistance to governments				
	and organizations in the U.S.				
2.	Grants and other assistance to individuals in the U.S.				
3.	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
4.	Benefits paid to or for members				
5.	Compensation of current officers, directors,				
	trustees, and key employees				
6.	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1) and				
	persons described in section 4958(c)(3)(B)				
7.	Other salaries and wages				
8.	Pension plan contributions (include section				
	401(k) and section 403(b) employer contributions)				
9.	Other employee benefits				
10.	Payroll taxes				
11.	Fees for services (non-employees):				
	Management				
	Legal				
	Accounting				
	Lobbying				
	Professional fundraising services				
	Investment management fees				
	Other				
12.	Advertising and promotion				
13.	Office expenses				
14.	Information technology				
15.	Royalties				
16.	Occupancy				
17.	Travel				
18.	Payments of travel or entertainment expenses				
10.	for any federal, state, or local public officials				
19.	Conferences, conventions, and meetings				
20.	Interest				
20. 21.					
21. 22.	Payments to affiliates Depreciation, depletion, and amortization				
<u>23.</u>	Insurance Other expenses. Itemize expenses not covered				
24.					
1	above. Expenses labeled miscellaneous may				
	not exceed 5% of total expenses (Line 25).				
<u>а</u> .					
<u>b</u> .					
<u>с.</u>					
d.					
25.	Total functional expenses. Add lines 1 through 24d				
26.	Joint costs. Check here ► if following SOP 98-2. Complete this line only if the organi- zation reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

Section C: Board of Directors Signatures and Acknowledge	gment
The form must be executed pursuant to a resolution of the board of directors	s, trustees, or managing group and
must be signed by two officers of the organization. $_{\ensuremath{\textit{See}}}$ Minn. Stat. § 309.52	2, subd. 3.
We, the undersigned, state and acknowledge that we are duly constitute	ed officers of this organization, being the
(Title) and $\$	(Title) respectively, and
that we execute this document on behalf of the organization pursuant to the	resolution of the
(Board c	of Directors, Trustees, or Managing Group) adopted on the
day of, 20, approving the contents of the docume	ent, and do hereby certify that the
(Board c	of Directors, Trustees, or Managing Group) has assumed, and will continue
to assume, responsibility for determining matters of policy, and have supervi	sed, and will continue to supervise, the operations and finances of the
organization. We further state that the information supplied is true, correct a	nd complete to the best of our knowledge.
Name (Print)	Name (Print)
Signature	Signature
-	-
Title	Title
Date	Date

C2

Form <b>990</b>
-----------------

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

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

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



Department of the Treasury Internal Revenue Service

AF	or th	e 2021 calendar year, or tax year beginning U	JL 1, 2021 and	ending J	UN 30, 2022			
	Check if applicab	e: <b>C</b> Name of organization			D Employer	identific	cation number	
	Addre	FRIENDSHIP ACADEMY OF THE ARTS						
Name Change Doing business as			31-1756049					
	Initial		er and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephor				r	
	Final return	2600 EAST 38TH STREET	,		612-87	9-6703		
	termir ated	City or town, state or province, country, and	ZIP or foreign postal code		G Gross receipts	s \$	5,48	30,384.
	Amen	MINNEAPOLIS, MN 55400			H(a) Is this a	group re	turn	
	Applic tion	F Name and address of principal officer:	SIA JOSEPH		for subo	rdinates	? <b>Yes</b>	X No
	pendi	SAME AS C ABOVE			H(b) Are all sub	ordinates in	ncluded? Yes	No
			(insert no.) 4947(a)(1)	or 527	' If "No," a	attach a	list. See instructi	ons
		te: WWW.FRIENDSHIPACADEMY.ORG			H(c) Group e			
			ssociation 🔄 Other 🕨	<b>L</b> Year	of formation: 20	001   <b>N</b>	A State of legal don	nicile: MN
Pa	art I	Summary						
ø	1	Briefly describe the organization's mission or most		CATE CHI	LDREN TO BE			
Governance		CONFIDENT, CREATIVE, AND COMPETENT CI						
ern	2	Check this box      if the organization disco					ets.	-
Š	3	Number of voting members of the governing body						7
		Number of independent voting members of the gov						
ies	5	Total number of individuals employed in calendar y						82
Activities &	6	Total number of volunteers (estimate if necessary)						21
Act		Total unrelated business revenue from Part VIII, co						0.
	b	Net unrelated business taxable income from Form	990-T, Part I, line 11	<u></u>				0.
					Prior Year		Current Ye	
ne	8					1,336. 1,060	5,40	56,715.
Revenue	9				4	1,060. 527		4,708. 8.
Be	10	Investment income (Part VIII, column (A), lines 3, 4,				537.		
_	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c			1,508. 4,820,441.			
	12	Total revenue - add lines 8 through 11 (must equal			4,820			76,614.
	13	Grants and similar amounts paid (Part IX, column (			0.			0.
	14	Benefits paid to or for members (Part IX, column (A			•		2.21	0.
es	15	Salaries, other compensation, employee benefits (F			2,508,050.		5,2	92,979.
Expenses	16a	Professional fundraising fees (Part IX, column (A), I		0	0.			0.
ц. В	b	Total fundraising expenses (Part IX, column (D), line			2 252 504		2 776 921	
	1 17	Other expenses (Part IX, column (A), lines 11a-11d,			2,253,504. 4,761,554.			
		Total expenses. Add lines 13-17 (must equal Part I)						
		Revenue less expenses. Subtract line 18 from line	12			3,887.		93,196.
Net Assets or				Ве	eginning of Curre	nt year 2,293.	End of Ye	ear 29,335.
Bala	20	Total assets (Part X, line 16)						36,354.
let A	21	Total liabilities (Part X, line 26)	line 00			8,148. 5,855.		07,019.
	art II	Net assets or fund balances. Subtract line 21 from Signature Block	line 20		50.	,055.	1,00	57,015.
		Ities of perjury, I declare that I have examined this return,	including accompanying scheduler	e and etatom	onte and to the h	act of my	knowledge and be	liof it ic
		t, and complete. Declaration of preparer (other than office				-	KIIOWIEUye allu be	1161, 11 15
แนะ	, сопте			non preparei		iye.		
Sia	n	Signature of officer			Date			
Sign Signature of Officer Here ANAYSIA JOSEPH, BOARD CHAIR								
пег	e	Type or print name and title						
		Print/Type preparer's name	Preparer's signature		Date	Check	PTIN	
Paic	4		ANN NEIL	0	5/11/23	if L		
	arer	Firm's name CLIFTONLARSONALLEN LLP		P		self-employ	41-0746749	
	Only	Firm's address 220 S 6TH STREET, SUITE	300					
030	Silly	MINNEAPOLIS, MN 55402			Dhong	nn 612	-376-4500	
Max	/ the I	RS discuss this return with the preparer shown abo	ve? See instructions			, 110 2	X Yes	No
	01 12-0							<b>0</b> (2021)
າວ∠ບ	י∠ו ו∠-0		, , , , , , , , , , , , , , , , , , ,					- (2021)

7

-	1 990 (2021) FRIENDSHIP ACADEMY OF THE ARTS TT III Statement of Program Service Accomplishments	31-1756049 Page <b>2</b>
1 4	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
•	TO EDUCATE CHILDREN TO BE CONFIDENT, CREATIVE, AND COMPETENT CITIZENS.	
	LEARNERS ARE EMPOWERED TO FIND MEANING AND UNDERSTANDING THROUGH ARTS	
	WHICH INCLUDE; DANCE, MUSIC, THEATER, LITERATURE, MEDIA, AND VISUAL.	
		4h a
2	Did the organization undertake any significant program services during the year which were not listed on prior Form 990 or 990-EZ?	
	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 ser	vices?
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program service	ces, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to	o others, the total expenses, and
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 4,469,233. including grants of \$ 0.	) (Revenue \$0.
	FRIENDSHIP ACADEMY OF THE ARTS EDUCATES CHILDREN TO BE CONFIDENT,	
	CREATIVE, AND COMPETENT CITIZENS. BY DOING SO-OUR VISION IS TO EMPOWER	
	SCHOLARS TO BE LIFELONG LEARNERS BY DEVELOPING THE WHOLE CHILD	
	SOCIALLY, EMOTIONALLY, ACADEMICALLY, AND ARTISTICALLY. THE ACADEMY	
	SERVES STUDENTS IN GRADES K-8 AT TWO DIFFERENT LOCATIONS. THE PRIMARY	
	LOCATION SERVIED OUR STUDENTS SINCE IT WAS FOUNDED IN 2001, AND NOW	
	SERVES GRADES K-8 AND IN 2019-2021, AND THE ACADEMY LOCATED TO ITS 2ND	
	LOCATION TO SERVE GRADES 2-8TH.	
41-	(Code: ) (Expenses \$ 233,353. including grants of \$ 0.	(Revenue \$ 0.
4b	(Code:) (Expenses \$233,353. including grants of \$1	) (Revenue \$0 .
4c	(Code:) (Expenses \$ 122,515 including grants of \$ 0.	(Revenue \$ 4,708.
	FREEDOM SCHOOL: AFTERSCHOOL PROGRAM	
4d	Other program services (Describe on Schedule O.)	,
	(Expenses \$ including grants of \$ ) (Revenue \$	)
	Total program service expenses ► 4,825,101.	

8 2021.05080 FRIENDSHIP ACADEMY OF THE A3038961

Form	990	(2021)

Part IV Checklist of Required Schedules

FRIENDSHIP ACADEMY OF THE ARTS

			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	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
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		X
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		X
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,			
	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? If "Yes." complete			
	Schedule D, Part III	8		x
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?			
	If "Yes," complete Schedule D, Part IV	9		x
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, VII, 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,			
u	Part VI	11a	х	
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	110		
D.	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
~	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			<u> </u>
U	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
А	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			<u> </u>
u		11d	х	
-	Part X, line 16? If "Yes," complete Schedule D, Part IX	11e	x	<u> </u>
-	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Tie		├──
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	4 4 4		x
10-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	10-		x
	Schedule D, Parts XI and XII	12a		
D	Was the organization included in consolidated, independent audited financial statements for the tax year?	101	х	
10	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X	<u> </u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	Λ	x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			1
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
4-	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
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	<u>_</u>		
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
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 X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		└──
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		X
132003	12-09-21	Form	990	(2021)

132003 12-09-21

19350511 131839 A303896

9

		(2021) FRIENDSHIP ACADEMY OF THE ARTS	31-1756049	P	age <b>4</b>
Pa	rt IV	Checklist of Required Schedules (continued)			
				Yes	No
22	Did t	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		х
23		the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's			
	and	former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	9		
	Sche	edule J	23		Х
24a	Did t	the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 a	s of the		
	last o	day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and comple	ete		
	Sche	edule K. If "No," go to line 25a	24a		х
b	Did t	the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	Did t	the organization maintain an escrow account other than a refunding escrow at any time during the year to defe	ease		
	any t	tax-exempt bonds?	24c		
d	Did t	the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Sect	tion 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	trans	saction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the	e 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 ergenization's prior Forms 000 or 000 F72 ((1))		1	

	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
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
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 ..... 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? // "Ves " complete Schedule I Part IV

	"Yes," complete Schedule L, Part IV	28a
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b
	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
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	
	contributions? If "Yes," complete Schedule M	30
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31
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
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	

bla the organization of the robby of an onaty alonguided as coparate norm the organization and of roganizatione
sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I
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
Did the organization have a controlled entity within the meaning of section 512(b)(13)?

D	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
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	

Pa	rt V Statements Regarding Other IRS Filings and Tax Compliance	
	Note: All Form 990 filers are required to complete Schedule O	38
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37

#### Part V Check if Schedule O contains a response or note to any line in this Part V 27 **1a** Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable b 1b

10

Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming С (gambling) winnings to prize winners?

132004 12-09-21

19350511 131839 A303896

Х

Х

Х

Х

Х

Х

Х

Х

Х

х

Х

Х

Х

25b

26

27

33

34

Х

Х 35a

Х

Х

Yes No

Х

Form 990 (2021)

1c

	990 (2021) FRIENDSHIP ACADEMY OF THE ARTS 31-17560	19	P	age <b>5</b>			
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)						
			Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,						
	filed for the calendar year ending with or within the year covered by this return 2a 82						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х				
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.						
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		x			
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b					
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a						
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x			
b	If "Yes," enter the name of the foreign country						
	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		x			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		x			
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c					
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit						
Ua		6a		x			
h	any contributions that were not tax deductible as charitable contributions?	0a					
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	Ch.					
-	were not tax deductible?	<u>6b</u>					
7	Organizations that may receive deductible contributions under section 170(c).	_		x			
	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		^			
	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?	7c		X			
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d	-					
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X X			
f							
g							
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 10a						
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b						
11	Section 501(c)(12) organizations. Enter:						
а	Gross income from members or shareholders						
	Gross income from other sources. (Do not net amounts due or paid to other sources against	]					
	amounts due or received from them.)						
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a					
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b						
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	1					
	Is the organization licensed to issue qualified health plans in more than one state?	13a					
-	<b>Note:</b> 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						
c	Enter the amount of reserves on hand	1					
14a		14a		x			
		14a 14b		<u> </u>			
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	45		x			
	excess parachute payment(s) during the year?	15		~			
	If "Yes," see the instructions and file Form 4720, Schedule N.			v			
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, any disqualified person, or mine operator engage in any			1			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		-			
	If "Yes," complete Form 6069.		0000				
132005	5 12-09-21 <b>11</b>	Form	990	(2021)			

19350511 131839 A303896

<sup>2021.05080</sup> FRIENDSHIP ACADEMY OF THE A3038961

the organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appretere members of the governing body?	See instructions.         1a         1b         with any other         direct supervision         30 was filed?         ets?         point one or         pockholders, or         by the following:         hed at the         venue Code.)	7 6 2 3 4 5 6 6 6 7a 7b 8a 8b	Yes Yes X X X X	X
Check if Schedule O contains a response or note to any line in this Part VI A. Governing Body and Management er the number of voting members of the governing body at the end of the tax year ere are material differences in voting rights among members of the governing body, or if the governing y delegated broad authority to an executive committee or similar committee, explain on Schedule O. er the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 99 the organization become aware during the year of a significant diversion of the organization's asset the organization have members, stockholders? the organization have members, stockholders? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization have written policies and addresses on Schedule O <b>B. Policies</b> ( <i>This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates?	1a         1b         with any other         direct supervision         00 was filed?         ets?         point one or         pockholders, or         by the following:         hed at the         venue Code.)	7 6 2 3  4 5  6  7a  7b  8a  8b	x x x	x x x x
er the number of voting members of the governing body at the end of the tax year	1a         1b         with any other         direct supervision         00 was filed?         ets?         point one or         pockholders, or         by the following:         hed at the         venue Code.)	7 6 2 3  4 5  6  7a  7b  8a  8b	x x x	x x x x
er the number of voting members of the governing body at the end of the tax year tere are material differences in voting rights among members of the governing body, or if the governing y delegated broad authority to an executive committee or similar committee, explain on Schedule 0. ter the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appresent the organization contemporaneously document the meetings held or written actions undertaken during the year any governance decisions of the organization reserved to (or subject to approval by) members, state sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i> <b>1 B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha-	1b         with any other         direct supervision         20 was filed?         20 on tone or         pooint one or         pockholders, or         by the following:         whed at the         wenue Code.)	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x x	
ere are material differences in voting rights among members of the governing body, or if the governing y delegated broad authority to an executive committee or similar committee, explain on Schedule 0. er the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or ap re members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, ste sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year e governing body? the committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i> <b>b. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha-	1b         with any other         direct supervision         20 was filed?         20 on tone or         pooint one or         pockholders, or         by the following:         whed at the         wenue Code.)	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x x	
ere are material differences in voting rights among members of the governing body, or if the governing y delegated broad authority to an executive committee or similar committee, explain on Schedule 0. er the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or ap re members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, ste sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year e governing body? the committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i> <b>b. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha-	1b         with any other         direct supervision         20 was filed?         20 on tone or         pooint one or         pockholders, or         by the following:         whed at the         wenue Code.)	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x	
y delegated broad authority to an executive committee or similar committee, explain on Schedule 0. er the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 90 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appretere members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, store sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year e governing body? the committee with authority to act on behalf of the governing body? the organization A, who cannot be read anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Res</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such chapters.	with any other direct supervision 20 was filed? ets? point one or pockholders, or by the following: hed at the <u>venue Code.</u> )	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x	
er the number of voting members included on line 1a, above, who are independent any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? The organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? The organization make any significant changes to its governing documents since the prior Form 99 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? The organization have members, stockholders, or other persons who had the power to elect or apprexembers of the governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of a governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of a governing body? The organization is mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>D B Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> . "Yes," did the organization have written policies and procedures governing the activities of such charters, meeting and the organization have written policies and procedures governing the activities of such charters and procedures governing the activities of such charters."	with any other direct supervision 20 was filed? ets? point one or pockholders, or by the following: hed at the <u>venue Code.</u> )	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x	
any officer, director, trustee, or key employee have a family relationship or a business relationship cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? The organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? The organization have members, stockholders, or other persons who had the power to elect or appretere members of the governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of a significant or written actions undertaken during the year of a sort of the organization contemporaneously document the meetings held or written actions undertaken during the year of a sort of the organization contemporaneously document the meetings held or written actions undertaken during the year of a sort of the governing body? The organization contemporaneously document the meetings held or written actions undertaken during the year of a governing body? The any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>D B</b> . Policies <i>(This Section B requests information about policies not required by the Internal Rest</i> The organization have local chapters, branches, or affiliates? "Yes," did the organization have written policies and procedures governing the activities of such chapters, and procedures governing the activities of such chapters and proced	with any other direct supervision 20 was filed? ets? point one or pockholders, or by the following: hed at the <u>venue Code.</u> )	2 3 4 5 6 6 6 7a 7a 7b 8a 8b	x x	
cer, director, trustee, or key employee? the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 98 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or ap re members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, sto sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year governing body? ch committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha	direct supervision 20 was filed? bots? booint one or bockholders, or by the following: hed at the <i>venue Code.</i> )		x x	
the organization delegate control over management duties customarily performed by or under the officers, directors, trustees, or key employees to a management company or other person?	direct supervision 20 was filed? 20 obstantions 20 was filed? 20 obstantions 20 o		x x	
officers, directors, trustees, or key employees to a management company or other person? the organization make any significant changes to its governing documents since the prior Form 99 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appresent re members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, stoces sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>D. B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such chapters.	20 was filed? ets? pooint one or pockholders, or by the following: hed at the <i>renue Code.</i> )		x x	x x
the organization make any significant changes to its governing documents since the prior Form 99 the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appretere members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, stoces on some than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year of committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Res</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such chapters.	20 was filed? bets? booint one or bookholders, or r by the following: hed at the venue Code.)		x x	X X
the organization become aware during the year of a significant diversion of the organization's asset the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appre- remembers of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, sto- sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Res</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such charts.	ets? point one or ockholders, or r by the following: hed at the <u>venue Code.)</u>		x x	X
the organization have members or stockholders? the organization have members, stockholders, or other persons who had the power to elect or appre- re members of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, stores sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rest</i> ) the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such chapters.	boint one or bockholders, or by the following: hed at the <i>renue Code.)</i>	<u>6</u> <u>7a</u> <u>7b</u> <u>8a</u> <u>8b</u>	x x	
the organization have members, stockholders, or other persons who had the power to elect or appre- remembers of the governing body? any governance decisions of the organization reserved to (or subject to approval by) members, stors sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year e governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Res</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such char	point one or ockholders, or by the following: hed at the <i>renue Code.</i> )		x x	x
The members of the governing body? The any governance decisions of the organization reserved to (or subject to approval by) members, store sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such characters.	bockholders, or by the following: hed at the venue Code.)		x	x
any governance decisions of the organization reserved to (or subject to approval by) members, states sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year is governing body? the committee with authority to act on behalf of the governing body? there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be react anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such charters.	bookholders, or by the following: hed at the venue Code.)		x	x
sons other than the governing body? the organization contemporaneously document the meetings held or written actions undertaken during the year a governing body? th committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such char	by the following: hed at the venue Code.)			x
the organization contemporaneously document the meetings held or written actions undertaken during the year e governing body? ch committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such charters.	by the following: hed at the <u>venue Code.</u> )			x
e governing body? ch committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? If "Yes," provide the names and addresses on Schedule O <b>B. Policies</b> (This Section B requests information about policies not required by the Internal Rev the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such char	hed at the venue Code.)	<u>8b</u>	x	x
the committee with authority to act on behalf of the governing body? here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac <u>anization's mailing address?</u> <i>If</i> "Yes," <i>provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such chapters.	hed at the venue Code.)	<u>8b</u>	X	x
here any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac anization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O</i> <b>B. Policies</b> ( <i>This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such char	hed at the ////////////////////////////////////			x
anization's mailing address? <i>If "Yes." provide the names and addresses on Schedule O</i> <b>B. Policies</b> <i>(This Section B requests information about policies not required by the Internal Rev</i> the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha	venue Code.)	9		<b>⊢</b>
The organization have local chapters, branches, or affiliates?	enue Code.)	9		
The organization have local chapters, branches, or affiliates?	enue Code.)			X
the organization have local chapters, branches, or affiliates? Yes," did the organization have written policies and procedures governing the activities of such cha				
Yes," did the organization have written policies and procedures governing the activities of such cha			Yes	No
		10a		X
	apters, affiliates,			
I branches to ensure their operations are consistent with the organization's exempt purposes? $\dots$		<b>10</b> b		
s the organization provided a complete copy of this Form 990 to all members of its governing body	before filing the form?	11a	Х	
scribe on Schedule O the process, if any, used by the organization to review this Form 990.				
the organization have a written conflict of interest policy? If "No," go to line 13		12a	Х	
re officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			Х	
the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	es," describe			
Schedule O how this was done		. 12c	Х	
the organization have a written whistleblower policy?		. 13	Х	
the organization have a written document retention and destruction policy?			Х	
the process for determining compensation of the following persons include a review and approval	by independent			
sons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
organization's CEO, Executive Director, or top management official		15a		X
er officers or key employees of the organization				X
Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
	ent with a			
		16a		X
		16b		
t the states with which a copy of this Form 990 is required to be filed $\blacktriangleright$ MN				
	d 990-T (section 501(c	)(3)s only)	availal	ble
public inspection. Indicate how you made these available. Check all that apply.	on Schedule ()			
	,	and finand	cial	
Own website Another's website I Upon request Other (explain				
Own website Another's website X Upon request Other <i>(explain</i> scribe on Schedule O whether (and if so, how) the organization made its governing documents, con	met er meret peney,			
Own website Another's website I Upon request Other <i>(explain</i> scribe on Schedule O whether (and if so, how) the organization made its governing documents, contements available to the public during the tax year.				
Own website Another's website I Upon request Other <i>(explain</i> scribe on Schedule O whether (and if so, how) the organization made its governing documents, contements available to the public during the tax year. te the name, address, and telephone number of the person who possesses the organization's boo				
Own website Another's website I Upon request Other <i>(explain</i> scribe on Schedule O whether (and if so, how) the organization made its governing documents, contements available to the public during the tax year. te the name, address, and telephone number of the person who possesses the organization's boo				
	I the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem able entity during the year?         Yes," did the organization follow a written policy or procedure requiring the organization to evaluate oint venture arrangements under applicable federal tax law, and take steps to safeguard the organizement status with respect to such arrangements? <b>n C. Disclosure</b> t the states with which a copy of this Form 990 is required to be filed <b>n</b> Chi the states an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an public inspection. Indicate how you made these available. Check all that apply.         Own website       Another's website       X       Upon request       Other (explain)	It the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a able entity during the year?         Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation oint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's empt status with respect to such arrangements? <b>C. Disclosure</b> t the states with which a copy of this Form 990 is required to be filed ▶MN         ction 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c public inspection. Indicate how you made these available. Check all that apply.         Own website       Another's website       X       Upon request       Other (explain on Schedule O) scribe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,	It the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a able entity during the year?       16a         Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation on twenture arrangements under applicable federal tax law, and take steps to safeguard the organization's       16a         Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation on twenture arrangements under applicable federal tax law, and take steps to safeguard the organization's       16a <b>D C. Disclosure</b> 16b         t the states with which a copy of this Form 990 is required to be filed ▶MN       16b         ction 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)       10b         public inspection. Indicate how you made these available. Check all that apply.       0 Other (explain on Schedule O)         oscribe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and finance tements available to the public during the tax year.	It the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a able entity during the year?       16a         Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation on twenture arrangements under applicable federal tax law, and take steps to safeguard the organization's       16a         mpt status with respect to such arrangements?       16b         n C. Disclosure       16b         t the states with which a copy of this Form 990 is required to be filed ▶MN       1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available public inspection. Indicate how you made these available. Check all that apply.       Other (explain on Schedule O)         over website       X       Upon request       Other (explain on Schedule O)         scribe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial

Form 990 (2021)	FRIENDSHIP ACADEMY OF THE ARTS	31-1756049	Page 7				
Part VII Com	pensation of Officers, Directors, Trustees, Key Employees, Highes	st Compensated					
Emp	loyees, and Independent Contractors						
Check	if Schedule O contains a response or note to any line in this Part VII						
Section A. Offic	ers, 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A)	(B)	(C)					(D)	(E)	(F)	
Name and title	Average	(do	Position (do not check more than one				ane	Reportable	Reportable	Estimated
	hours per	box	box, unless person is both an		compensation	compensation	amount of			
	week		officer and a director/trustee)		from	from related	other			
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		96	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tional		vold	t con	_	1099-INEC)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) AKUORKOR ABLORH	40.00				-					
SECRETARY/TEACHER	0.00	x		x				61,242.	0.	9,178.
(2) DR. B. CHARVEZ RUSSELL	40.00									
EXECUTIVE DIRECTOR	1.00			х				57,780.	0.	9,853.
(3) TIFFANI FORSLUND	40.00									
DIRECTOR/TEACHER	0.00	х						38,545.	0.	5,600.
(4) MARY RILEY	25.00									
BUSINESS MANAGER	1.00			х				17,539.	0.	2,110.
(5) WENDY HINES	1.00									
BOARD CHAIR	1.00	Х		х				0.	0.	0.
(6) MAYA BROWN	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(7) BRENDA HILL	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(8) ANANYSIA JOSEPH	1.00									
CO-CHAIR	0.00	Х						0.	0.	0.
(9) JULES PORTER	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
		1								
		1								
		1								
		1								
120007 10 00 01										Form <b>990</b> (2021)

13

Form 990 (2021)

#### 19350511 131839 A303896

2021.05080 FRIENDSHIP ACADEMY OF THE A3038961

Form 990 (2021) FRIENDSHIP A	CADEMY OF T	HE	ART	S					31-17	56049	9	Page <b>8</b>
Part VII Section A. Officers, Directors, True	stees, Key Emp	oloy	ees,	anc	l Hig	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	<b>(B)</b> Average hours per week	box	not cl , unles	Pos heck i ss per	more rson i	than c s both or/trust	an	<b>(D)</b> Reportable compensation from				<b>F)</b> nated unt of ner
	(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization: (W-2/1099-MIS 1099-NEC)		from organi	nsation in the ization elated zations
1b Subtotal								175,106.		0.	2	26,741. 0.
c Total from continuation sheets to Part V d Total (add lines 1b and 1c)								175,106.		0. 0.	2	0. 26,741.
2 Total number of individuals (including but compensation from the organization	not limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,0	000 of reportable	1		0
3 Did the organization list any former office	r, director, trust	ee, k	key e	empl	oye	e, or	hig	hest compensated empl	oyee on	ſ	Y	es No
line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> 4 For any individual listed on line 1a, is the s	um of reportabl	e co	mpe	ensa	tion	and	oth	ner compensation from th	ne organization		3	X
<ul><li>and related organizations greater than \$15</li><li>Did any person listed on line 1a receive or</li></ul>											4	X
rendered to the organization? If "Yes," con	nplete Schedule	e J fo	or su	ich i	oers	on .		-			5	X
Section B. Independent Contractors 1 Complete this table for your five highest or	mpensated inc	lono	ndor		ontre	actor	e th	at received more than \$	100 000 of comr	oneat	ion from	
the organization. Report compensation for	•	•							•	crisat		
(A) Name and busines	s address							<b>(B)</b> Description of s	ervices	С	<b>(C)</b> ompensa	ation
CST TRANSPORT, 615 1ST AVENUE NE STR								I			•	
MINNEAPOLIS, MN 55413								STUDENT TRANSPORTA	FION		46	52,472.
DESIGNS FOR LEARNING, 2233 UNIVERSIT	Y AVE											
W STE 450, SAINT PAUL, MN 55114 JJ'S HELPING HAND, 3629 BRYANT AVE N								FINANCIAL/EDUCATIO JANITORIAL/MAINTEN			16	55,890.
MINNEAPOLIS, MN 55412	,							SERVICES	ANCE		1(	05,030.
2 Total number of independent contractors		ot lin	nitec	d to f			ted	above) who received mo	ore than			
\$100,000 of compensation from the organ	ization 🕨					3					Form <b>99</b>	<b>0</b> (2021)

132008 12-09-21

		(2021) FRIENDSHIP ACADEMY	OF THE ARTS			31-175604	9 Page <b>9</b>
Pa	rt V						_
		Check if Schedule O contains a response	or note to any line	<u>in this Part VIII</u> <b>(A)</b> Total revenue	<b>(B)</b> Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1	aFederated campaigns1abMembership dues1bcFundraising events1cdRelated organizations1deGovernment grants (contributions)1efAll other contributions, gifts, grants, and similar amounts not included above1fgNoncash contributions included in lines 1a-1f1g \$	5,200,014. 266,701.				
<u>o</u> a		h Total. Add lines 1a-1f		5,466,715.			
		EFEC FROM RAERONG	Business Code	4 700	4 700		
Program Service Revenue		b c d		4,708.	4,708.		
	1	f All other program service revenue g Total. Add lines 2a-2f		4,708.			
	3 4 5	Investment income (including dividends, inter- other similar amounts) Income from investment of tax-exempt bond p Royalties	est, and proceeds	8.			8.
evenue	7	b     Less: rental expenses     6b       c     Rental income or (loss)     6c       d     Net rental income or (loss)     6c       a     Gross amount from sales of assets other than inventory     (i) Securities       b     Less: cost or other basis and sales expenses     7b	(ii) Personal ▶ (ii) Other				
eve		c Gain or (loss)					
Other Re	8	d       Net gain or (loss)         a       Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18         b       Less: direct expenses	a				
		c Net income or (loss) from fundraising events	►				
		a Gross income from gaming activities. See         Part IV, line 19         b Less: direct expenses         c Net income or (loss) from gaming activities         a Gross sales of inventory, less returns					
		and allowances <u>10</u> b Less: cost of goods sold 10					
		b       Less: cost of goods sold       10         c       Net income or (loss) from sales of inventory       .		1,985.			1,985.
Miscellaneous Revenue	11		Business Code				1,505.
lisc		d All other revenue	900099	3,198.			3,198.
Σ		e Total. Add lines 11a-11d		3,198.			
	12	Total revenue. See instructions		5,476,614.	4,708.	0.	5,191.
13200	9 12-0	09-21					Form <b>990</b> (2021)

15

FRIENDSHIP ACADEMY OF THE ARTS

31-1756049 Page 10

Do r	Check if Schedule O contains a respons tot include amounts reported on lines 6b,	e or note to any line in t (A) Total expenses	his Part IX ( <b>B)</b> Program service	<b>(C)</b> Management and	( <b>D)</b> Fundraising
7b, 8	3b, 9b, and 10b of Part VIII.	Total expenses	expenses	general expenses	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	230,092.	100,111.	129,981.	
6	Compensation not included above to disqualified				
	persons (as defined under section $4958(f)(1)$ ) and				
	persons described in section 4958(c)(3)(B)	0.550.400	0.054.055	540.045	
7	Other salaries and wages	2,570,422.	2,051,077.	519,345.	
8	Pension plan accruals and contributions (include	100 000	140.004	F1 00C	
•	section 401(k) and 403(b) employer contributions)	198,000.	146,094.	51,906.	
9	Other employee benefits	80,627.	63,325.	17,302.	
0	Payroll taxes	213,838.	163,788.	50,050.	
1	Fees for services (nonemployees):				
	Management	4,000.		4,000.	
b		<u>4,000.</u> 91,202.		91,202.	
	Accounting	51,202.		51,202.	
d	Lobbying				
	Professional fundraising services. See Part IV, line 17				
t a	Investment management fees				
g	column (A), amount, list line 11g expenses on Sch O.)	664,585.	415,069.	249,516.	
2	Advertising and promotion				
2 3	Office expenses	702,879.	676,396.	26,483.	
4	Information technology		, , , , , , , , , , , , , , , , , , , ,		
5	Royalties				
6	Occupancy	580,373.	580,373.		
7	Traval	348,636.	348,636.		
8	Payments of travel or entertainment expenses	,	,		
•	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	17,184.	14,673.	2,511.	
0	Interest	47,741.	32,735.	15,006.	
1	Payments to affiliates	·			
2	Depreciation, depletion, and amortization	193,954.	193,954.		
3	Insurance	28,008.	28,008.		
4	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	MISCELLANEOUS EXPENDITU	52,270.		52,270.	
b	DUES, MEMBERSHIPS, LICE	35,137.		35,137.	
с	REPAIRS AND MAINTENANCE	10,862.	10,862.		
d					
е	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	6,069,810.	4,825,101.	1,244,709.	
6	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here b if following SOP 98-2 (ASC 958-720)				

132010 12-09-21

16 2021.05080 FRIENDSHIP ACADEMY OF THE A3038961

Form 990 (2021)

Form 990 (		
Part X	Balance	Sheet

FRIENDSHIP ACADEMY OF THE ARTS

		Check if Schedule O contains a response or	note to any line	e in this Part X				
						<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing				63,221.	1	69,688
	2	Savings and temporary cash investments				56,759.	2	- !
	3	Pledges and grants receivable, net					3	
	4	Accounts receivable, net				1,423,198.	4	1,005,51
	5							
		trustee, key employee, creator or founder, su						
		controlled entity or family member of any of	these persons				5	
	6	Loans and other receivables from other disqualified persons (as defined						
		under section 4958(f)(1)), and persons descr					6	
s	7	Notes and loans receivable, net				7		
Assets	8	Inventories for sale or use					8	
&	9	Prepaid expenses and deferred charges	8,152.	9	5,404			
	10a	Land, buildings, and equipment: cost or othe	1 1					
		basis. Complete Part VI of Schedule D		572	046.			
	b	Less: accumulated depreciation		528	975.	57,854.	10c	43,07
	11	Investments - publicly traded securities					11	
	12	Investments - other securities. See Part IV, li			12			
	13	Investments - program-related. See Part IV, I			13			
	14	Intangible assets			14			
	15	Other assets. See Part IV, line 11		833,109.	15	2,305,66		
	16	Total assets. Add lines 1 through 15 (must	2,442,293.	16	3,429,33			
	17	Accounts payable and accrued expenses				330,659.	17	447,30
	18	Grants payable			18			
	19	Deferred revenue					19	
	20	Tax-exempt bond liabilities					20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D					21	
۵	22	Loans and other payables to any current or f	ormer officer, o		····· [			
Liabilities		trustee, key employee, creator or founder, su						
		controlled entity or family member of any of these persons					22	
<del>۲</del>	23	Secured mortgages and notes payable to un	related third pa		Г		23	
	24	Unsecured notes and loans payable to unrel			····· ⊢	150,000.	24	150,000
	25	Other liabilities (including federal income tax			Γ			
		parties, and other liabilities not included on I						
		of Schedule D				2,267,489.	25	3,839,045
	26	Total liabilities. Add lines 17 through 25			Γ	2,748,148.	26	4,436,354
		Organizations that follow FASB ASC 958,						
ŝ		and complete lines 27, 28, 32, and 33.						
and	27	<b>.</b>					27	
Ba	28	Net assets with donor restrictions					28	
		Organizations that do not follow FASB AS			···· [			
머니		and complete lines 29 through 33.						
۶.	29	Capital stock or trust principal, or current fur	nds		Γ	-476,886.	29	-1,105,833
set	30	Paid-in or capital surplus, or land, building, o				57,854.	30	26,75
As	31	Retained earnings, endowment, accumulate				113,177.	31	72,058
Net Assets or Fund Balances	32	Total net assets or fund balances				-305,855.	32	-1,007,019
-	33	Total liabilities and net assets/fund balances				2,442,293.	33	3,429,335

Form 990 (2021)

132011 12-09-21

Form	1990 (2021) FRIENDSHIP ACADEMY OF THE ARTS	31-175604	9	Pa	<sub>ae</sub> 12
Pa	rt XI Reconciliation of Net Assets				4
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>		X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,	476,	614.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,	069,	810.
3	Revenue less expenses. Subtract line 2 from line 1	3		593,	196.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		305,	855.
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		107,	968.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
_	column (B))	10	,	007,	019.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		
		ſ		Yes	No
1	Accounting method used to prepare the Form 990: Cash Corrual X Other SEE SCH O				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a			2a		X
	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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?	r	2b	X	
	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			77	
	review, or compilation of its financial statements and selection of an independent accountant?	r	2c	X	
_	If the organization changed either its oversight process or selection process during the tax year, explain on Sche				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sing	gle Audit		v	1
-	Act and OMB Circular A-133?		3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requir			v	1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	X 000	<u> </u>

Form **990** (2021)

Department of the Treasury

Internal Revenue Service

(Form 990)

Part I

X 2

1

3

4

5

6

7

8

9

10

### Public Charity Status and Public Support

Complete if the organization is a section

OMB No. 1545-0047
2021

Name	of the	organizati	on

,	Complete if the organization is a section $501(c)(3)$ organization or a section	2021
f the Treasury		Open to Public
nue Service	► Go to www.irs.gov/Form990 for instructions and the latest information.	Inspection
he organizati	on	Employer identification number
	FRIENDSHIP ACADEMY OF THE ARTS	31-1756049
Her Treasury is Service <ul> <li>Attach to Form 990 or Form 990-EZ.</li> <li>Go to www.irs.gov/Form990 for instructions and the latest information.</li> </ul> Open to Public Inspection                  FRIENDSHIF ACADEMY OF THE ARTS               Employer identification num 31-1756049                 Reason for Public Charity Status. (All organizations must complete this part.) See instructions.               See instructions.                 Achurch, convention of churches, or association of churches described in section 170(b)(1)(A)(ii).               Attach Schedule E (Form 990).)                 A church, convention of churches is ervice organization described in section 170(b)(1)(A)(iii).               Enter the hospital service organization described in section 170(b)(1)(A)(iii).                 A norganization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).             (Complete Part II.)                 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).             (Complete Part II.)                 A community trust described in section 170(b)(1)(A)(vi).             (Complete Part II.)                 A community trust described in section 170(b)(1)(A)(vi).             (Complete Part II.)                 A community trust described in section 170(b)(1)(A)(vi).             (Complete Part II.)		IS.
ization is not a	a private foundation because it is: (For lines 1 through 12, check only one box.)	
A church, co	nvention of churches, or association of churches described in section 170(b)(1)(A)(i).	
A school des	cribed in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)	
A hospital or	a cooperative hospital service organization described in section 170(b)(1)(A)(iii).	
A medical res	search organization operated in conjunction with a hospital described in section 170(b)(1)(A	)(iii). Enter the hospital's name,
city, and stat	e:	
An organizat	ion operated for the benefit of a college or university owned or operated by a governmental u	nit described in
section 170	(b)(1)(A)(iv). (Complete Part II.)	
A federal, sta	te, or local government or governmental unit described in section 170(b)(1)(A)(v).	
An organizat	ion that normally receives a substantial part of its support from a governmental unit or from the	he general public described in
section 170(	b)(1)(A)(vi). (Complete Part II.)	
A community	<pre>v trust described in section 170(b)(1)(A)(vi). (Complete Part II.)</pre>	
An agricultur	al research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a	land-grant college
or university	or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of	the college or
university:		
An organizat	ion that normally receives (1) more than 33 1/3% of its support from contributions, membersh	nip fees, and gross receipts from
activities rela	ted to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of it	s support from gross investment
income and u	unrelated business taxable income (less section 511 tax) from businesses acquired by the org	ganization after June 30, 1975.
<b>0</b>	500( NO) (Operation Dept III.)	

An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11

The organization is not a private foundation because it is: (For lines 1 through

See section 509(a)(2). (Complete Part III.)

- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - \_ Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
  - Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having b control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
  - Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, С its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) d that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

Enter the number of supported organizations f

g Provide the following information	n about the supporte	d organization(s).				
(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	inization listed	(v) Amount of monetary	(vi) Amount of other
organization		(described of lines 1-10	Yes	No	support (see instructions)	support (see instructions)
		above (see instructions))	103			
Total						

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132021 01-04-22

Schedule A (Form 990) 2021

Schedule A	(Form	990	2021
		000	

Part II

31-1756049 Page **2** 

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.)

See	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
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						
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)						
	Public support. Subtract line 5 from line 4.						
See	ction B. Total Support				1	-	1
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7	Amounts from line 4	L					
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources $\dots$						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instructi	ions)			12	
13	First 5 years. If the Form 990 is for the	e organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3)	
_	organization, check this box and stop						
See	ction C. Computation of Publi	c Support Pe	rcentage				
	Public support percentage for 2021 (I		•			14	%
	Public support percentage from 2020					15	%
<b>16</b> a	33 1/3% support test - 2021. If the o				14 is 33 1/3% or r	nore, check this bo	ox and
	stop here. The organization qualifies		-				
b	<b>33 1/3% support test - 2020.</b> If the c				d line 15 is 33 1/3%	% or more, check th	nis box
	and <b>stop here.</b> The organization qual	•	•••••				
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact		-	-	•	t VI how the organi	zation
	meets the facts-and-circumstances te	-					
b	10% -facts-and-circumstances test	-	-				10% or
	more, and if the organization meets th						. —
	organization meets the facts-and-circu						
18	Private foundation. If the organization	n did not check a	1 box on line 13, 16	6a, 16b, 17a, or 17	b, check this box		
						Schedule A	(Form 990) 2021

#### 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.)

Sec	ction A. Public Support		-	-	•		
Cale	ndar year (or fiscal year beginning in) 🕨 📘	<b>(a)</b> 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 202 <sup>-</sup>	1 (f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services 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						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in) 🕨 📘	<b>(a)</b> 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 202 <sup>.</sup>	1 <b>(f)</b> Total
9	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business activities not included 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	e organization's f	irst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) orgai	nization,
	check this box and stop here						
Sec	ction C. Computation of Public	Support Pe	rcentage				
15	Public support percentage for 2021 (lin	ne 8, column (f), d	divided by line 13,	column (f))		15	%
	Public support percentage from 2020					16	%
Sec	ction D. Computation of Invest	tment Incom	e Percentage				
17	Investment income percentage for 20	<b>21</b> (line 10c, colu	mn (f), divided by l	ine 13, column (f))		17	%
18	Investment income percentage from 2	020 Schedule A,	Part III, line 17			18	%
19a	33 1/3% support tests - 2021. If the	organization did	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and	line 17 is not
	more than 33 1/3%, check this box an	d <b>stop here.</b> The	e organization qual	fies as a publicly s	supported organiza	ation	
b	33 1/3% support tests - 2020. If the	organization did	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/	3%, and
	line 18 is not more than 33 1/3%, chec	k this box and <b>s</b>	<b>top here.</b> The orga	nization qualifies	as a publicly supp	orted organiza	ation
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check tł	his box and see ins	structions	
13202	23 01-04-22					Schee	dule A (Form 990) 2021

21

<sup>2021.05080</sup> FRIENDSHIP ACADEMY OF THE A3038961

1

2

3a

3b

3c

4a

4b

4c

5a

5b

<u>5c</u>

6

7

8

9a

9b

9c

10a

Yes No

#### Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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")? *If* "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?
- 6 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).*
- 8 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.)

22

132024 01-04-21

19350511 131839 A303896

Schedule A (Form 990) 2021
----------------------------

Yes No

2

		Yes	No
Has the organization accepted a gift or contribution from any of the following persons?			
a 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>b</b> A family member of a person described on line 11a above?	11b		
c 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		1

#### ection B. Type I Supporting Organizations

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 <b>Part VI</b> 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,

#### upervised, or controlled the supporting organization. Section 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			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported execution(s)	1		

#### ation(s) organ Section D. All Type III Supporting Organizations

			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			
	supported organizations played in this regard	3		

#### Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method	that the organization used	to satisfy the Integral Part	Test during the year	(see instructions)
•		linal line organization used	to satisfy the integral Fart	rest during the year	1300 1130 000

- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. h

С		The organization supported a	a governmental entity.	Describe in Part VI how	you supported a	governmental entity	(see instructions	s).
---	--	------------------------------	------------------------	-------------------------	-----------------	---------------------	-------------------	-----

23

- 2 Activities Test. Answer lines 2a and 2b below.
- a 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.
- 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.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a 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.

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. 132025 01-04-22

3b Schedule A (Form 990) 2021

2a

2b

3a

Yes No

Part IV Supporting Organizations (continued)

2021.05080 FRIENDSHIP ACADEMY OF THE A3038961

Schedule A (Fohn 990) 2021			01 1/0001/	гаус
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	anizations		
1 Check here if the organization satisfied the Integral Part Test as a qualifying	trust o	n Nov. 20, 1970 ( <i>explain in</i>	Part VI). See inst	ructions.
All other Type III non-functionally integrated supporting organizations must	comple	te Sections A through E.		
Section A - Adjusted Net Income (A) Prior Year			(B) Current (option:	
1 Net short-term capital gain	1			

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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	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-functional	ly integrate	d Type III supporting orga	inization (see

instructions).

Schedule A (Form 990) 2021

132026 01-04-22

FRIENDSHIP ACADEMY OF THE ARTS

Schedule A (Form 990) 2021

4	Amounts paid to acquire exempt-use assets	4			
5	Qualified set-aside amounts (prior IRS approval required - pro	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 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	IS	(iii) Distributable Amount for 2021		
_1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2021				
а	From 2016				
b	From 2017				
с	From 2018				
d	From 2019				
е	From 2020				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2021 distributable amount				
с	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2017				
b	Excess from 2018				
с	Excess from 2019				
d	Excess from 2020				
е	Excess from 2021				
				Sc	hedule A (Form 990) 2021

Schedule A (Form 990) 2021

Section D - Distributions

132027 01-04-22

1

2

3

**Current Year** 

**1** Amounts paid to supported organizations to accomplish exempt purposes

2 Amounts paid to perform activity that directly furthers exempt purposes of supported

3 Administrative expenses paid to accomplish exempt purposes of supported organizations

Part V Supplemental Information. Provide the explanations required by Part II, ino 10, Part II, Jino 17, Part IV, Section A, Dines 1 and 2, Part V, Section A, Dines 1 and 2, Part V, Section C, Jines 1, 20, 30, 40, 40, 50, 46, 30, 60, 30, 50, 47, 40, 50, 410, 50, 50, 40, 40, 50, 50, 40, 40, 50, 50, 40, 40, 50, 50, 50, 50, 50, 50, 50, 50, 50, 5	Schedule A	(Form 990) 2021	FRIENDSHIP ACADEMY OF THE ARTS	31-1756049	Page <b>8</b>
	Part VI	Supplemental Infor Part IV, Section A, lines 1 line 1; Part IV, Section D, Section D, lines 5, 6, and	, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V	1 and 2; Part IV, Section V, Section B, line 1e; Pa	n C.
		()			
132028 01-04-22 Schedule A (Form 990) 20	132028 01-04-2	2		Schedule A (Form (	990) 2021

	HEDULE D n 990)	Supplementa	anization answered	d "Ye	s" on Form 990,		ŀ	омв №. 1 <b>20</b>	545-0047 <b>21</b>
	ment of the Treasury		Attach to Form 990	).				Open to	
Interna	I Revenue Service	90 for instructions	and t	the latest information.			Inspect		
Nam	e of the organizat	ION FRIENDSHIP ACADEMY OF THE A	RTS			Emp	-	identificatio	
Pa	rt I Organiz	ations Maintaining Donor Advise		er S	imilar Funds or Ad	cour			
	organizatio	on answered "Yes" on Form 990, Part IV, lin	e 6.					·	
			(a) Donor a	dvise	d funds	<b>(b)</b> Fun	ids and	l other accou	unts
1	Total number at e	nd of year							
2		of contributions to (during year)							
3		of grants from (during year)							
4		at end of year							
5	•	on inform all donors and donor advisors in	•						
6		on's property, subject to the organization's on inform all grantees, donors, and donor a						Yes	└── No
6	0	poses and not for the benefit of the donor o	0	0					
	impermissible priv		,		, , ,	0		Yes	No
Pa		vation Easements. Complete if the org							
1		servation easements held by the organization							
	Preservation	n of land for public use (for example, recrea	tion or education)		Preservation of a hist	orically	import	ant land area	a
	Protection of	of natural habitat			] Preservation of a cert	ified his	storic s	tructure	
	Preservation	n of open space							
2	•	a through 2d if the organization held a qualif	ied conservation co	ntribu	ution in the form of a co	nserva			
	day of the tax yea						Held a	t the End of th	ne Tax Year
a						2a			
b	•					2b			
с С		rvation easements on a certified historic stru rvation easements included in (c) acquired a				2c			
u		nal Register				2d			
3		rvation easements modified, transferred, rel					durina	the tax	
	year 🕨		, 3	,	, ,		5		
4	Number of states	where property subject to conservation eas	sement is located	·					
5	Does the organiza	ation have a written policy regarding the per	iodic monitoring, ins	spect	ion, handling of				
		forcement of the conservation easements it						Yes	No
6	Staff and voluntee	er hours devoted to monitoring, inspecting,	handling of violation	ns, an	nd enforcing conservation	on ease	ements	during the y	ear
_		<u> </u>							
7		ses incurred in monitoring, inspecting, hanc	lling of violations, an	nd en	forcing conservation ea	semen	ts durir	ng the year	
8	►\$	rvation easement reported on line 2(d) abov	e satisfy the require	mont	$r_{\rm S}$ of section 170(b)(4)(B)	(i)			
U		n)(4)(B)(ii)?						Yes	No
9		be how the organization reports conservation							
		d include, if applicable, the text of the footr			·			he	
	organization's acc	counting for conservation easements.	C C						
Pa		ations Maintaining Collections of	•		asures, or Other S	Simila	r Ass	ets.	
	Complete i	if the organization answered "Yes" on Form	990, Part IV, line 8.						
1a	If the organization	elected, as permitted under FASB ASC 95	8, not to report in its	s reve	enue statement and bal	ance sł	neet wo	orks	
		easures, or other similar assets held for put				nce of p	oublic		
-	· •	Part XIII the text of the footnote to its finar							
b	<b>b</b> If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet								
		sures, or other similar assets held for public	exhibition, education	on, or	research in furtherance	e ot pul	JIC Ser	vice,	
		ring amounts relating to these items: uded on Form 990, Part VIII, line 1					\$		
						•	·		
2	.,	received or held works of art, historical tre					·		
-		ounts required to be reported under FASB A							
а	-	I on Form 990, Part VIII, line 1	-				\$		

**b** Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 132051 10-28-21 Schedule D (Form 990) 2021

\$

19350511 131839 A303896

27 2021.05080 FRIENDSHIP ACADEMY OF THE A3038961

Sche		ACADEMY OF T						756049	Р	Page <b>2</b>	
Par	t III Organizations Maintaining C	ollections of	Art, Hist	orical Tre	easures, or	Other S	Similar Asse	ets <sub>(conti</sub>	nued)		
3	Using the organization's acquisition, accession	on, and other rec	ords, chec	k any of the	following that	make sign	ificant use of i	ts			
	collection items (check all that apply):	,	,	,	U	Ũ					
а	Public exhibition		d 🗌	Loan or exc	hange progra	ım					
b	Scholarly research		e 🗌		515						
c	Preservation for future generations										
4	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.										
5	During the year, did the organization solicit o	-		•	-						
•	to be sold to raise funds rather than to be ma		,		,			Yes		No	
Par	t IV Escrow and Custodial Arrang										
	reported an amount on Form 990, Par			o organizatio	anowered		5111 000, 1 art 1	v, iiric 0, oi			
12	Is the organization an agent, trustee, custodi		nediary for	contribution	s or other ass	ets not inc	luded				
Ia								Yes		No	
h	on Form 990, Part X? If "Yes," explain the arrangement in Part XIII										
b	in res, explain the arrangement in Part All	and complete the	e ioliowing	lable.				Amour	+		
	De sienie a belen ee							Amou			
	Beginning balance										
d	Additions during the year						1d				
е	Distributions during the year						1e				
	Ending balance						<b>1</b> f	<u> </u>		<b>-</b>	
	Did the organization include an amount on Fe					-	?	Yes			
	If "Yes," explain the arrangement in Part XIII.										
Par	<b>t V Endowment Funds.</b> Complete i									<u> </u>	
		(a) Current yea	ar <b>(b)</b>	Prior year	(c) Two year	s back (d	) Three years ba	ck (e) Fou	r years	back	
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	rent year end bala	ance (line 1	g, column (a	)) held as:						
а	Board designated or quasi-endowment	•	`%	<b>U</b> , ()	,,						
b	Permanent endowment	%									
		%									
•	The percentages on lines 2a, 2b, and 2c sho	· -									
3a	Are there endowment funds not in the posse	•	nization the	at are held ar	nd administer	ed for the (	organization				
ou	by:	obion of the orga					Siguinzation		Yes	No	
	-							3a(i)			
h	(ii) Related organizations If "Yes" on line 3a(ii), are the related organiza	tiona listad os ra						30(11)		<del> </del>	
D A								3b		L	
Par Par	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipm		ndowment	tunas.							
I GI	Complete if the organization answered		000 Dart I	/ lino 110 S	Soo Earm 000	Dart V lin	o 10				
			,	, 	Í			( ) 5			
	Description of property	(a) Cost		• • •	t or other	• •	umulated	( <b>d)</b> Boo	ok valu	ie	
		basis (inve	estment)	basis	(other)	depre	eciation				
	Land										
	Buildings										
с	Leasehold improvements				279,077.		279,077.			0.	
d	Equipment				292,969.		249,898.		43,	,071.	
e	Other										
Tota	. Add lines 1a through 1e. <i>(Column (d) must e</i>	qual Form 990. P	Part X, colur	<u>mn (B). line 1</u>	0c.)				43,	,071.	
							Sched	ule D (Forr	n 990)	) 2021	

132052 10-28-21

#### Part VII Investments - Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12. (c) Method of valuation: Cost or end-of-year market value (a) Description of security or category (including name of security) (b) Book value (1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) 🕨 Part 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 value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. (a) Description (b) Book value DEFERRED PENSION OUTFLOWS 1,854,375. (1) LEASE ASSET 451,289 (2) (3) (4) (5) (6) (7) (8) (9) 2,305,664. Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ► Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (b) Book value 1 (1) Federal income taxes PENSION LIABILITY PAYABLE 1,345,115. (2)DEFERRED PENSION INFLOWS 1,983,804. (3) COMPENSATED ABSENSES 42,520. (4) LEASES PAYABLE 467,606. (5) (6) (7)(8) (9) 3,839,045. Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the 2. 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

Schedule D (Form 990) 2021

132053 10-28-21

Sche	dule D (Form 990) 2021 FRIENDSHIP ACADEMY OF THE ARTS		31-1756049	Page <b>4</b>
Pa	t XI Reconciliation of Revenue per Audited Financial Stater	ments With Revenue per	<sup>r</sup> Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	12a.		
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	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants	2c		
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	4a		
b	Other (Describe in Part XIII.)	4b		
с	Add lines 4a and 4b		4c	
5	Total revenue. Add lines <b>3</b> and <b>4c.</b> ( <i>This must equal Form 990. Part I. line 12.</i> )		5	
Pa	t XII Reconciliation of Expenses per Audited Financial State	ements With Expenses p	er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	12a.		
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
с	Other losses	2c		
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1			
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
с	Add lines <b>4a</b> and <b>4b</b>		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)			
Pa	t 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.

132054 10-28-21

#### (Form 990)

#### Schools

OMB No. 1545-0047

**Open to Public** 

Inspection

,	

Department of the Treasury Internal Revenue Service

Part I

 Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
 Attach to Form 990 or Form 990-EZ.

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

FRIENDSHIP ACADEMY OF THE ARTS

#### Name of the organization

Employer identification number

31-1756049

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarship	os? 2	Х	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	x	
	THROUGH NEWSPAPER, TV AND RADIO ADS, STUDENT HANDBOOK, AND			
	INVITATION TO FAMILIES.	_		
		_		
4	Does the organization maintain the following?	—		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	х	
	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		х	
	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing		1	
-	with student admissions, programs, and scholarships?	4c	х	
d	Copies of all material used by the organization or on its behalf to solicit contributions?		х	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:	=		
ă	Students' rights or privileges?	5a		x
	Admissions policies?			x
	Employment of faculty or administrative staff?			x
	Scholarships or other financial assistance?			x
	Educational policies?			x
	Use of facilities?			x
	Athletic programs?			x
	Other extracurricular activities?			x
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	x	
	Has the organization's right to such aid ever been revoked or suspended?		1	x
~	If you answered "Yes" on either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through			
	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	х	
LHA		chedule E (Fo	rm 990	) 2021

Schedule E	E (Form 990) 2021 FRIENDSHIP ACADEMY OF THE ARTS	31-1756049	Page <b>2</b>
Part II	Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as		U
	applicable. Also provide any other additional information.		
LINE 6 -	EXPLANATION OF GOVERNMENT FINANCIAL AID:		
THE SCHO	OL RECEIVES FEDERAL AND STATE FUNDING.		
132062 10-18	-21	Schedule E (Form	990) 2021

SCHEDULE O (Form 990)

Department of the Treasury

Name of the organization

Internal Revenue Service

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



Employer identification number 31-1756049

FORM 990, PART VI, SECTION A, LINE 6:

EACH PARENT AND LEGAL GUARDIAN OF A CHILD ENROLLED AT THE SCHOOL AND EACH

FRIENDSHIP ACADEMY OF THE ARTS

EMPLOYEE, INCLUDING TEACHERS PROVIDING INSTRUCTION UNDER CONTRACT WITH A

COOPERATIVE OF THE CORPORATION ARE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERS HAVE THE RIGHT TO VOTE IN THE ELECTION OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B:

THE SCHOOL IS REQUIRED TO GET APPROVAL FROM AT LEAST TEN PERCENT OF THE

MEMBERS TO AUTHORIZE A NAME CHANGE.

FORM 990, PART VI, SECTION A, LINE 8B:

THE SCHOOL DOES NOT HAVE ANY COMMITTEES THAT HAVE AUTHORITY TO ACT ON

BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE BOARD OF DIRECTORS AT A BOARD MEETING

BEFORE IT IS FILED

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY WITH STAFF EACH SCHOOL

YEAR BEGINNING IN AUGUST AND UPDATED BY THE BOARD OF DIRECTORS AS REQUIRED

WHEN NECESSARY. THE BOARD OF DIRECTORS EXECUTIVE COMMITTEE OFFICERS

COMMITTEE MEMBERS, STAFF- EXECUTIVE DIRECTOR, AND BUSINESS MANAGER ARE

COVERED BY THE POLICY. POTENTIAL CONFLICTS ARE REVIEWED AT THE BOARD LEVEL

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 132211 11-11-21

Schedule O (Form 990) 2021

33

Schedule O (Form 990) 2021 Name of the organization ERTENDENTE ACADEMY OF THE ARTS		Employer identification numbe
FRIENDSHIP ACADEMY OF THE ARTS		31-1756049
FTER DISCLOSURE OF AN INTEREST THE INDIVIDUAL CONCERNED	SHALL LEAVE THE	
EETING SO THE REMAINING MEMBERS MAKE A DECISION AS TO CO	NFLICT AND ACTIONS	
REQUIRED. PROCEEDINGS ARE DOCUMENTED IN THE BOARD MINUTES	•	
FORM 990, PART VI, SECTION C, LINE 19:		
THE SCHOOL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INT	PEREM DOLLOY AND	
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.	EREST FOLICI, AND	
FORM 990, PART IX, LINE 11G, OTHER FEES:		
SOCIAL WORK CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	14,025.	
MANAGEMENT AND GENERAL EXPENSES	0.	
UNDRAISING EXPENSES	0.	
TOTAL EXPENSES	14,025.	
EARLY CHILDHOOD AND FAMILY EDUCATION CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	15,808.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	15,808.	
OPERATIONS AND MAINTENANCE CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	130,998.	
MANAGEMENT AND GENERAL EXPENSES	0.	
UNDRAISING EXPENSES	0.	
TOTAL EXPENSES	130,998.	
HEALTH CONSULTING SERVICES:		
132212 11-11-21 <b>3</b>	٨	Schedule O (Form 990) 202

19350511 131839 A303896

Name of the organization FRIENDSHIP ACADEMY OF THE ARTS		Employer identification number 31-1756049
		51 1/30049
PROGRAM SERVICE EXPENSES	275.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	275.	
STAFF DEVELOPMENT CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	22,462.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	22,462.	
MUSIC CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	2,134.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	2,134.	
EDUCATION CONSULTIG SERVICES:		
PROGRAM SERVICE EXPENSES	13,972.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	13,972.	
OTHER PROFESSIONAL FEES:		
PROGRAM SERVICE EXPENSES	215,395.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	215,395.	<b>.</b>
132212 11-11-21	35	Schedule O (Form 990) 202

Name of the organization		Employer identification number
FRIENDSHIP ACADEMY OF THE ARTS		31-1756049
ENERAL ADMINISTRATIVE CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	0.	
MANAGEMENT AND GENERAL EXPENSES	10,917.	
UNDRAISING EXPENSES	0.	
TOTAL EXPENSES	10,917.	
BUSINESS CONSULTING SERVICES:		
PROGRAM SERVICE EXPENSES	0.	
MANAGEMENT AND GENERAL EXPENSES	238,599.	
FUNDRAISING EXPENSES	0.	
OTAL EXPENSES	238,599.	
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	664,585.	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:		
CHANGE IN PENSION LIABILITY	-107,968.	
FORM 990, PART XII, LINE 1:		
THE SCHOOL FOLLOWS A MODIFIED ACCRUAL METHOD OF ACCOUNTING A		
PRESCRIBED BY THE MINNESOTA DEPARTMENT OF EDUCATION. THE SCH		
FINANCIAL STATEMENTS ARE REPORTED USING THE ECONOMIC RESOURC		
SIMILAR ITEMS ARE RECOGNIZED WHEN ALL ELIGIBILITY REQUIREMEN		
BY THE PROVIDER HAVE BEEN MET.		
132212 11-11-21		Schedule O (Form 990) 20

132212 11-11-21

#### SCHEDULE R (Form 990)

(10111350)

Part I

#### **Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service Name of the organization

FRIENDSHIP ACADEMY OF THE ARTS

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

<b>(a)</b> Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	<b>(d)</b> Total income	<b>(e)</b> End-of-year assets	<b>(f)</b> Direct controlling entity

## Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	<b>(e)</b> Public charity status (if section	<b>(f)</b> Direct controlling entity	cont	<b>g)</b> 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
FFA BUILDING COMPANY - 83-3432492					FRIENDSHIP		
3320 EAST 41ST STREET					ACADEMY OF THE		
MINNEAPOLIS, MN 55406	SCHOOL BUILDING LEASE	MINNESOTA	501(C)(3)	LINE 12A, I	ARTS	х	

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

Schedule R (Form 990) 2021

OMB No. 1545-0047

2021 Open to Public

Employer identification number

31-1756049

Inspection

# Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(i)		(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets	alloca	ortionate tions?				ercentage wnership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes	No	
										+		
										$\vdash$		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	(h) Percentage ownership	(i) ction (b)(13) trolled tity?
		country)		01 (1031)		233613		No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

ote: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Ye	'es
During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed i	n Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)			
c Gift, grant, or capital contribution from related organization(s)			
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)			
Dividends from related organization(s)			
g Sale of assets to related organization(s)	1g		
Purchase of assets from related organization(s)			
Exchange of assets with related organization(s)	<u>1i</u>		
Lease of facilities, equipment, or other assets to related organization(s)			_
C Lease of facilities, equipment, or other assets from related organization(s)	1k	X	x
	11		
n Performance of services or membership or fundraising solicitations by related organization(s)	1m	n	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)			
o Sharing of paid employees with related organization(s)			_
Reimbursement paid to related organization(s) for expenses	<u>1p</u>		
Reimbursement paid by related organization(s) for expenses		X	ζ
Other transfer of cash or property to related organization(s)			
s Other transfer of cash or property from related organization(s)			

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	(d) Method of determining amount involved
(1) FFA BUILDING COMPANY	K	517,492.	LEASE AGREEMENT
<u>(2)</u>			
(3)			
<u>(4)</u>			
(5)			
<u>(6)</u>			

#### Schedule R (Form 990) 2021 FRIENDSHIP ACADEMY OF THE ARTS

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are partne 501( org Yes	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of-year assets	(r Dispr tior allocat Yes	opor- late tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Genera manag partne Yes N	or Percentage ownership

Schedule R (Form 990) 2021

# Part VII Supplemental Information Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R (Form 990) 2021

132165 11-17-21