Form **990**

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.

2023
Open to Public Inspection

Department of the Treasury Internal Revenue Service

<u>A</u>	For the	$_{ m e}$ 2023 calendar year, or tax year beginning $07/01/23$, and ending $06/30/2$	24					
В	Check if ap	pplicable: C Name of organization		D Employe	r identification number			
Ш	Address ch	hange CRESCENDO ACADEMY OF MUSIC						
	Name char	nge Doing business as			787387			
Ħ	Initial return	Number and street (or P.O. box if mail is not delivered to street address) 359 S KALAMAZOO MALL STE 12	Room/suite	E Telephone number 269-345-6664				
님	Final return	"		203	343 0004			
\sqcup	terminated				ceipts \$ 747,561			
	Amended			G Gross red				
	Application		H(a) Is this a g	roup return for	subordinates? Yes X No			
ш		359 S KALAMAZOO MALL STE 12	H(b) Are all su	all subordinates included?				
		KALAMAZOO MI 49007			See instructions			
_	T	U						
<u>+</u>	Tax-exem Website:	CDECCENTO A CADENCE COM	H(a) Crave av					
<u>J</u>			Year of formation: 1		M State of legal domicile: MI			
	Part I	Summary	rear or formation.		IN State of legal domicile.			
		wiefly describe the againstical mission or most significant activities.						
4		TO PROVIDE MUSIC EDUCATION TO STUDENTS OF ALL AGES						
nce								
Governance								
ove	2 .	Check this box if the organization discontinued its operations or disposed of more than 25						
	2 1	Number of voting members of the governing body (Part VI, line 1a)			11			
•ඊ ග		Number of voting members of the governing body (Fart VI, line 1a)		4	11			
Activities	5 T	otal number of individuals employed in calendar year 2023 (Part V, line 2a)			46			
ξį	6 7	Total months of the books of the time to the second			20			
ď	70 T	otal number of volunteers (estimate if necessary) otal unrelated business revenue from Part VIII, column (C), line 12			0			
		Net unrelated business taxable income from Form 990-T, Part I, line 11			0			
Revenue	01	vet unleiated business taxable income nom romi 950-1, Fart i, line 11	Prior Ye		Current Year			
	8 0	Contributions and grants (Part VIII, line 1h)	16	7,333	172,059			
	9 F	Program service revenue (Part VIII, line 2g)	50	2,551	570,137			
š	10 lr	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		3,374	4,835			
ď	11 0	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		•	0			
	1	otal revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	67	3,258	747,031			
		Grants and similar amounts paid (Part IX, column (A), lines 1–3)		7,144	31,149			
	14 B	Benefits paid to or for members (Part IX, column (A), line 4)		,	0			
u)	15 9		42	0,889	485,683			
xpenses	16a P	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 9,228		•	0			
ber	. ьт	otal fundraising expenses (Part IX, column (D), line 25) 9,228						
Щ	1	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	21	7,229	230,278			
		otal expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		5,262	747,110			
	19 F	Revenue less expenses. Subtract line 18 from line 12	_	2,004	-79			
Net Assets or	<u> </u>	·	Beginning of Cu		End of Year			
sets	20 T	otal assets (Part X, line 16)		9,837	576,750			
A Page	21 T	otal liabilities (Part X, line 26)		2,930	52,753			
		Net assets or fund balances. Subtract line 21 from line 20	49	6,907	523,997			
F	Part II	Signature Block						
		nalties of perjury, I declare that I have examined this return, including accompanying schedules and stater			nowledge and belief, it is			
tr	ue, corre	ct, and complete. Declaration of preparer (other than officer) is based on all information of which prepare	r nas any knowled	ge.				
Si	_	Signature of officer		Date _				
He	ere	AUDREY LIPSEY EXECUTIVE	DIRECTO	R				
_		Type or print name and title	T					
D-1	: al	Print/Type preparer's name Preparer's signature	Date	Check	X if PTIN			
Pai		DANIEL E MELNIK		self-en	ployed P01627678			
	eparer	Firm's name FLEGAL & MELNIK		Firm's EIN	38-3363225			
US	e Only	350 GLADYS ST			060 000 1000			
_		Firm's address PORTAGE, MI 49002-2955		Phone no.	269-383-1900			
Ma	y the IR	S discuss this return with the preparer shown above? See instructions			X Yes No			

38-2787387

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			37
_	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,	_		x
6	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		
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,	6		A
′	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes,"</i>	'		
Ü	complete Calcadida D. David III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
J	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt regetiation conjects? If "Vos." complete Schodule D. Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in guasi-endowments? If "Ves." complete Schedule D. Part V.	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	. 11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	. 11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	. 11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			3,7
45	foreign investments valued at \$100,000 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	45		x
16	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	46		X
47	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	17		X
18	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	17		
10	Dort VIII lines to and 0-0 f IN/o II appealate Cabadyla C. Dort II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	10		
13	If "Yes," complete Schedule G, Part III	. 19		x
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H			X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?			<u></u>
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
	V			

Form 990 (2023) CRESCENDO ACADEMY OF MUSIC

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

- 1 (Official of Regular Schedules (Continued)		V	N.
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Dort IV column (A) line 22 If five 7 complete Colordal I Dorte Land III	22	x	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			3,7
	persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule			
	L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	200		x
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28a 28b		X
b	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		1
·	"Vaa" aamalata Cabadula I. Dart IV	28c		x
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	23		
00	concernation contributions 2 If "Voc." complete School II M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes,"</i>	<u> </u>		
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and			
_	19? Note: All Form 990 filers are required to complete Schedule O.	38	X	
Pa	art V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
_			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1a 5			
b				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and	4 -		
	reportable gaming (gambling) winnings to prize winners?	1c		

Pa	irt V Statements Regarding Other IRS Filings and Tax Compliance (continu	ed)			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	46			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	s?		2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule C)		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other at	uthori	ty over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial	accou	ınt)?	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 Ad	ccour	ts (FBAR).			
5a				5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction	ion?		5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	:				
	organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	s or				
	gifts were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for go	oods				
				7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was					
	required to file Form 8282?			7c		
d	• • • • • • • • • • • • • • • • • • • •	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizations are provided funds. Did a decay advised fund maintained			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	-		8		
۵	sponsoring organization have excess business holdings at any time during the year?			0		
9	Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966?			9a		
a b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:			95		
а	,,,,,	10a				
b		10b		_		
11	Section 501(c)(12) organizations. Enter:	100		_		
	Out of the control of	11a				
b	Gross income from members or snarenoiders Gross income from other sources. (Do not net amounts due or paid to other sources					
	·	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		?	12a		
b		12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а				13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which					
	the organization is licensed to issue qualified health plans	13b				
С		13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule					
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remunera					
	excess parachute payment(s) during the year?			15		X
	If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment i	ncom	e?	16		X
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activity	ies				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes" complete Form 6069	-				

KALAMAZOO

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

Sec	tion A. Governing Body and Management					
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11			
	If there are material differences in voting rights among members of the governing body, or					
	if the governing body delegated broad authority to an executive committee or similar					
	committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	11			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with					
	any other officer, director, trustee, or key employee?			2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct					
	of the state of th			3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed			4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5		X
6	Did the organization have members or stockholders?			6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint					
	and as mare marehous of the governing had 0			7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,					
-				7b		X
8	stockholders, or persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year			12		
а		•	•	8a	х	
b	The governing body? Each committee with authority to act on behalf of the governing body?			8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			- 55		
•	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Intel					
	The state of the decident B requeste information about pointies het required by the lines.	man n		<u>uo.,</u>	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a	100	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			100		
-	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing			11a		Х
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	, 110 10				
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a		х
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give ris			12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	0 10 00		120		
·	describe on Schedule O how this was done			12c		
13	Did the experimental base a switten subject blower relief			13		Х
14	Did the organization have a written document retention and destruction policy?			14		X
15	Did the process for determining compensation of the following persons include a review and approval by					
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official			15a	х	
b	Other officers or key employees of the organization			15b		Х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			10.0		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement					
	with a tayable entity during the year?			16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its					
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the					
	organization's exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed MI					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (se					
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.		(-)			
	$ \overline{\mathbf{X}} $ Own website $ \overline{\mathbf{X}} $ Another's website $ \overline{\mathbf{X}} $ Upon request $ \overline{\mathbf{X}} $ Other (explain on Schedule O)					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest in the conflict of interes	est no	licv			
. •	and financial statements available to the public during the tax year.	30. po	,,			
20	State the name, address, and telephone number of the person who possesses the organization's books and reco	rds.				
	UDREY LIPSEY 359 S KALAMAZOO MALL STE 12					

Form **990** (2023) DAA

MI 49007

269-345-6664

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of 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.

 <u>See</u> the instructions for the order in which to list the persons above.

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

(A) Name and title	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other compensation	
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)	from the organization and related organizations
(1) JESSIE DUNIPHIN										
	1.00									
PRESIDENT	0.00	X		X		\sqcup		0	0	0
(2) MELISSA TALLON										
	1.00									
TREASURER	0.00	X		X				0	0	0
(3) BARBARA GRAHAM-										
	1.00									
SECRETARY	0.00	X		X		\vdash		0	0	0
(4) LESLIE BARON	1 00									
	1.00									
BOARD MEMBER	0.00	X						0	0	0
(5) GRETCHEN BONNEM										
	1.00	37							_	0
BOARD MEMBER	0.00 CHUI	X	_					0	0	0
(6) MARGIT VIZETHUM										
DOADD MEMBED	1.00	~						0	0	0
BOARD MEMBER (7) MARY KOTHMAN	0.00	X	\vdash		\vdash			0	0	0
(/) MARI KOTHMAN	1.00									
BOARD MEMBER	0.00	x						0	0	0
(8) J LUDEKER	0.00							0	0	<u> </u>
(o) b Hoderer	1.00									
BOARD MEMBER	0.00	x						0	0	0
(9) EBENEZER MUSOOKI										
(5) EDERTEE	1.00									
BOARD MEMBER	0.00	X						0	0	0
(10) ARIEL PALAU	0.00									
(13)1=1==	1.00									
BOARD MEMBER	0.00	X						0	0	0
(11) SARAH PRESSLEY		<u> </u>								
· ,	1.00									
BOARD MEMBER	0.00	X						0	0	0
						· · ·				Form 990 (2023)

Part VII

(A) Name and title	(B) Average hours	Position (do not check more than or box, unless person is both officer and a director/truste						(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other compensation				
	per week (list any hours for related organizations below dotted line)	Highest compensated employee Key employee Officer Institutional trustee Individual trustee or director			Highest compensated employee	Former	from the organization (W-2/ 1099-MISC/ 1099-NEC)	from related organizations (W-2/ 1099-MISC/ 1099-NEC)	from the organization and related organizations					
(12)														
(13)														
(14)														
(15)														
(16)														
(17)														
(18)														
(19)														
1b Subtotal c Total from continuation shed d Total (add lines 1b and 1c)	ets to Part VII,	Secti	on A	٩										
2 Total number of individuals (in reportable compensation from			d to 0	thos	e lis	ted a	bov	re) who received more than	\$100,000 of					
3 Did the organization list any for												Yes	No	
employee on line 1a? If "Yes," For any individual listed on lin	e 1a, is the sum	of r	eport	table	con	npen	satio	on and other compensation			3		X	
organization and related organization and rela	-							•			4		Х	
for services rendered to the o	rganization? If "Y										5		Х	
Section B. Independent Contractor 1 Complete this table for your fi	ve highest comp													
compensation from the organi	zation. Report co (A) I business address	mpe	ensat	tion 1	or th	ie ca	lenc		nin the organization's tax you (B) tion of services	ear.	Col	(C)	ion	
-														
2 Total number of independent received more than \$100,000								se listed above) who	0			004	(2023)	
DAA											Forr	n ササし	J (2023)	

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

Га	IL V			edule O cont	ains a	respo	nse or note t	to any line in this	s Part VIII		
						<u> </u>		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
ıts ts	1a	Federated camp	aigns	<u> </u>	1a						
iran oun		Membership due			1b						
Contributions, Gifts, Grants and Other Similar Amounts		Fundraising ever			1c						
		Related organiza			1d						
		Government grants (co			1e		13,500				
		All other contributions, and similar amounts no	gifts, gr	ants,	1f		158,559				
ntribu 3 Oth	g	Noncash contributions i			1g	\$					
Co	h	Total. Add lines	1a–1	f				172,059			
							Business Code				
e e	2a	TUITION &	FEES					455,262	455,262		
ž,	b	PROGRAM INC						114,875	114,875		
Program Service Revenue	С										
ram Seve	d										
rog F	е										
ъ.		All other progran									
	g	Total. Add lines	2a-2	f				570,137			
	3	Investment incor	ne (ir	ncluding dividend	ds, inter	est, and	t				
		other similar am	ounts	s)				5,365			5,365
	4	Income from inve	estme								
	5	Royalties									
				(i) Real		(ii) Personal				
	6a	Gross rents	6a								
	b	Less: rental expenses	6b								
	С	Rental inc. or (loss)	6с								
		Net rental incom	e or ((loss)							
	7a	Gross amount from		(i) Securitie	s		(ii) Other				
		sales of assets other than inventory	7a								
e e	b	Less: cost or other									
en.		basis and sales exps.	7b				530				
Re	С	Gain or (loss)	7с				-530				
er	d	Net gain or (loss	s)					-530	-530		
Other Revenue	8a	Gross income from	fundr	aising events							
		(not including \$									
		of contributions rep	orted	on line							
		1c). See Part IV, lin	ne 18		8a						
	b	Less: direct expe			8b						
	С	Net income or (le	oss) 1	from fundraising	events						
	9a	Gross income from	om ga	aming							
		activities. See Pa	art IV	, line 19	9a						
	b	Less: direct expe			9b						
	С	Net income or (le	oss) 1	from gaming act	ivities						
	10a	Gross sales of ir	nvento	ory, less							
		returns and allow	vance	es	10a						
	b	Less: cost of goo			10b						
		Net income or (le			entory .						
"							Business Code				
on o	11a										
ane	b										
Miscellaneous Revenue	С										
Mis R	d	A.II									
	e	Total. Add lines	<u>11</u> a–	11d	<u> </u>	<u> </u>					
		Total revenue						747.031	569,607	0	5,365

Part IX Statement of Functional Expenses

Sect	ion 501(c)(3) and 501(c)(4) organizations must com Check if Schedule O contains a response			elete column (A).	
	not include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	31,149	31,149		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	451 021	241 100	102 000	C 000
7	Other salaries and wages	451,031	341,122	103,909	6,000
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	34,652	25,847	8,350	455
10	Payroll taxes	34,632	25,647	8,330	455
11	Fees for services (nonemployees):				
a	Management				
b	Legal	1,657		1,657	
C	Accounting	1,057		1,057	
d	Lobbying Professional fundamining continues See Part IV line 17				
e f	Professional fundraising services. See Part IV, line 17				
	Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column				
g	(A) amount, list line 11g expenses on Schedule O.)	6,331	2,725	3,006	600
12	Advertising and promotion	7,532	385	7,147	000
13		18,412	319	15,920	2,173
14	Office expenses Information technology	2,520	319	2,520	2,113
15		2,320		2,320	
16	Royalties	49,942	41,951	7,991	
17	Occupancy	60	60	.,,,,,	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,787	580	1,207	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	12,219		12,219	
23	Insurance	4,951		4,951	
24	Other expenses. Itemize expenses not covered	,		,	
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A) amount, list line 24e expenses on Schedule O.)				
а	MARVELOUS MUSIC EXPENSES	64,723	64,723		
b	INSTRUMENT RELATED	16,182	361	15,821	
С	GROUP CLASS EXPENSES	14,650	13,990	660	
d	PARKING	14,283		14,283	
е	All other expenses	15,029	13,292	1,737	
25	Total functional expenses. Add lines 1 through 24e	747,110	536,504	201,378	9,228
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here if				
	following SOP 98-2 (ASC 958-720)			1	

				(A) Beginning of year		(B) End of year					
1	Cash—non-interest-bearing			205,055	1	147,155					
2	Savings and temporary cash investments		,	2	,						
3	Pledges and grants receivable, net		2,925	3	4,708						
4	Accounts receivable, net		1,924	4	25						
5		ans and other receivables from any current or former officer, director,									
	trustee, key employee, creator or founder, substantial of										
	controlled entity or family member of any of these pers			5							
6	Loans and other receivables from other disqualified per										
	under section 4958(f)(1)), and persons described in se		6								
7	Notes and loans receivable, net		7								
8					8						
9	Prepaid expenses and deferred charges	Inventories for sale or use Prepaid expenses and deferred charges									
10	a Land, buildings, and equipment: cost or other	[]									
	basis. Complete Part VI of Schedule D	10a	310,263								
_k	Less: accumulated depreciation	10b	150,385	172,628	10c	159,878					
11	Investments—publicly traded securities	100		177,305	11	257,304					
12	Investments—other securities. See Part IV, line 11				12						
13	Investments—program-related. See Part IV, line 11			13							
14		ntangible assets									
15	Other assets. See Part IV, line 11				14	7,680					
16	Total assets. Add lines 1 through 15 (must equal line 3			559,837	16	576,750					
17	Accounts payable and accrued expenses			30,665	17	22,614					
18	Grants payable		50,000	18							
19	Deferred revenue		32,265	19	30,139						
20	Tax-exempt bond liabilities		02,200	20	00,200						
21	Escrow or custodial account liability. Complete Part IV	D		21							
22			-								
	trustee, key employee, creator or founder, substantial of		r 35%								
	controlled entity or family member of any of these pers				22						
23	Secured mortgages and notes payable to unrelated thin				23						
24	Unsecured notes and loans payable to unrelated third				24						
25	Other liabilities (including federal income tax, payables										
	parties, and other liabilities not included on lines 17-24										
	of Schedule D	. Complete i			25						
26				62,930	26	52,753					
	Organizations that follow FASB ASC 958, check her			02,000		5=7.55					
	and complete lines 27, 28, 32, and 33.										
27	A1 () 10 () () () ()			490,083	27	495,561					
28				6,824	28	28,436					
		Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here									
	and complete lines 29 through 33.	_	1								
29					29						
30	Paid-in or capital surplus, or land, building, or equipme				30						
31	Retained earnings, endowment, accumulated income, or				31						
32		Total net assets or fund balances									
33	Total liabilities and net assets/fund balances			496,907 559,837	32	523,997 576,750					

Form **990** (2023)

Pa	rt XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI				ot				
1	Total revenue (must equal Part VIII, column (A), line 12)	1		47,0					
2	Total expenses (must equal Part IX, column (A), line 25)	2	<u> 7</u>	<u>47,1</u>					
3	Revenue less expenses. Subtract line 2 from line 1	3			<u>-79</u>				
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		96,9					
5	Net unrealized gains (losses) on investments	5		27 <i>,</i> 1	<u> 169</u>				
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							
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line								
	32, column (B))	10	52	23,9	<u>997</u>				
Pa	art XII Financial Statements and Reporting								
	Check if Schedule O contains a response or note to any line in this Part XII								
				Yes	No				
1	Accounting method used to prepare the Form 990: Cash X Accrual Other								
	If the organization changed its method of accounting from a prior year or checked "Other," explain on								
	Schedule O.								
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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?		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 audit, review, or compilation of its financial statements and selection of an independent accountant?		2c						
	If the organization changed either its oversight process or selection process during the tax year, explain on								
	Schedule O.								
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the								
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X				
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the								
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b						

Form **990** (2023)