

Form **990**

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

# 2009

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

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

**A For the 2009 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type  See Specific Instructions	<b>C Name of organization</b> <b>Minnetrista Cultural Foundation, Inc.</b>		<b>D Employer identification number</b> <b>35-1628916</b>
		Doing Business As		<b>E Telephone number</b> <b>765-282-4848</b>
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1200 N Minnetrista Parkway</b>	<b>G Gross receipts \$</b> <b>5,203,730.</b>	
		City or town, state or country, and ZIP + 4 <b>Muncie, IN 47303</b>		<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c) Group exemption number</b> ▶
<b>F Name and address of principal officer</b> <b>Elizabeth A Brewer</b> <b>same as C above</b>		<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c) ( <b>3</b> ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> ▶ <b>www.minnetrista.net</b>				
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				<b>L Year of formation:</b> <b>1987</b>   <b>M State of legal domicile:</b> <b>IN</b>

**Part I Summary**

<b>1</b> Briefly describe the organization's mission or most significant activities	<b>See Schedule O for Organization Mission Statement</b>		
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>25</b>	
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>24</b>	
<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	<b>90</b>	
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>193</b>	
<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>-14,164.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VII, line 1)	<b>Prior Year</b> <b>4,539,317.</b>	<b>Current Year</b> <b>4,296,100.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>119,805.</b>	<b>98,379.</b>
	<b>10</b> Investment income (Part VIII, column (C) lines 8, 9, and 7d)	<b>-8,118.</b>	<b>-31,372.</b>
	<b>11</b> Other revenue (Part VIII, column (A) lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-71,424.</b>	<b>-72,609.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>4,579,580.</b>	<b>4,290,498.</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,126,168.</b>	<b>2,227,032.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>234,268.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>2,493,706.</b>	<b>2,123,997.</b>
	<b>18</b> Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,619,874.</b>	<b>4,351,029.</b>
<b>19</b> Revenue less expenses - Subtract line 18 from line 12	<b>-40,294.</b>	<b>-60,531.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>17,343,054.</b>	<b>End of Year</b> <b>17,531,913.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>200,718.</b>	<b>154,367.</b>
	<b>22</b> Net assets or fund balances - Subtract line 21 from line 20	<b>17,142,336.</b>	<b>17,377,546.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** ▶ *Elizabeth A Brewer* | **Signature of officer** | **11-9-2010** | **Date**

▶ **Elizabeth A Brewer, President & CEO** | **Type or print name and title**

**Paid Preparer's Use Only**

**Preparer's signature** ▶ *Patrick J. Burkey, CPA* | **Date** **11/8/10** | **Check if self-employed**  | **Preparer's identifying number (see instructions)**

**Firm's name (or yours if self-employed), address, and ZIP + 4** ▶ **ESTEP BURKEY SIMMONS, LLC**  
**P.O. BOX 42**  
**MUNCIE, IN 47308-0042** | **EIN** ▶ | **Phone no.** ▶ **765-284-7554**

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

See Schedule O for Organization Mission Statement Continuation

SCANNED DEC 06 2010

1916

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

Minnetrista is a gathering place that focuses on the exploration of nature, history, gardens and art; where vibrant, audience-centered experiences honor our heritage and inspire the future of our region.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

See Schedule O for Continuation(s)

4a (Code ) (Expenses \$ 722,737. including grants of \$ ) (Revenue \$ 26,228.)

Exhibits and Collections

In 2009, the Minnetrista Heritage Collection was the source of content and artifacts for "Can It!: 125 Years of the Ball Jar." The impact of the Ball Jar on the region and the corporate history was explored through an exhibit, programming, and experiences for the whole family. Please see Schedule O for more information about exhibits and collections at Minnetrista.

4b (Code ) (Expenses \$ 621,448. including grants of \$ ) (Revenue \$ 84,498.)

Public Programming

More than 88,000 visitors gathered for a wide range of programming, events, and experiences in 2009. Educational tours for school children, themed family programs, and signature events made Minnetrista one of the premier gathering places in East Central Indiana. For more information about Public Programming see Schedule O.

4c (Code ) (Expenses \$ 619,699. including grants of \$ ) (Revenue \$ 55,022.)

Community Engagement

Minnetrista provides a great location for free events, the region's largest farmers market and meeting spaces for community organizations and service clubs. In 2009, Minnetrista partnered with numerous community organizations to maximize the programming opportunities and resources. For more information about Community Engagement see Schedule O.

4d Other program services (Describe in Schedule O)

(Expenses \$ 793,804. including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 2,757,688.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		
	• 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? <i>If "Yes," complete Schedule D, Part VII</i>		
	• 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? <i>If "Yes," complete Schedule D, Part VIII</i>		
	• 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? <i>If "Yes," complete Schedule D, Part IX</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>		
		Yes	No
12A			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
<b>23</b> 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? <i>If "Yes," complete Schedule J</i>	<b>X</b>	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</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? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<b>X</b>	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?		
<b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
	1a	23	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
	1b	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
	1c		
<b>2a</b>	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	90	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	X	
	2b		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
	3a		
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	X	
	3b		
<b>4a</b>	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)?		X
	4a		
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	4b		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
	5a		
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	5b		
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	5c		
<b>6a</b>	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?		X
	6a		
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		X
	7a		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
	7b		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
	7c		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		
	7d		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
	7e		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
	7f		
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
	9a		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders.	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body		
1a			25
b	Enter the number of voting members that are independent		
1b			24
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?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a	The governing body?	X	
8a			
b	Each committee with authority to act on behalf of the governing body?	X	
8b			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a		X
10a		
b		
10b		
11	X	
11A		
11A		
12a	X	
12a		
b		
12b	X	
12b		
c		
12c	X	
12c		
13	X	
13		
14	X	
14		
15		
15		
a	X	
15a		
b	X	
15b		
16a		X
16a		
b		
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► IN
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available. Check all that apply  
 Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►  
William L Buchanan - 765-213-3540  
1200 N Minnetrista Parkway, Muncie, IN 47303

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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.

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

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Elizabeth A Brewer President & CEO	50.00	X		X			122,719.	0.	17,349.	
Stefan Anderson Trustee	0.50	X					0.	0.	0.	
Douglas Bakken Trustee	0.50	X					0.	0.	0.	
Stephen Bedi Trustee	0.50	X					0.	0.	0.	
Joseph Bilello Trustee	0.50	X					0.	0.	0.	
James Borgmann Vice Chair	0.50	X		X			0.	0.	0.	
Frank Bracken Trustee	0.50	X					0.	0.	0.	
Jack Demaree Trustee	0.50	X					0.	0.	0.	
Deanna Edwards Secretary	0.50	X		X			0.	0.	0.	
John Fisher (D. 6/2009) Trustee	0.50	X					0.	0.	0.	
Marcia Johnson Trustee	0.50	X					0.	0.	0.	
Terri Matchett Chair	0.50	X		X			0.	0.	0.	
L. Marshall Roch Trustee	0.50	X					0.	0.	0.	
Norman Beck Trustee	0.50	X					0.	0.	0.	
Nancy Smith Vice Chair	0.50	X		X			0.	0.	0.	
Nancy Dietz Trustee	0.50	X					0.	0.	0.	
Michael Gorin Trustee	0.50	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Martin Harker Trustee	0.50	X						0.	0.	0.
Kathie Onieal Trustee	0.50	X						0.	0.	0.
Ruth Jennerjahn Trustee	0.50	X						0.	0.	0.
Michael Rechin Trustee	0.50	X						0.	0.	0.
Al Rent Trustee	0.50	X						0.	0.	0.
Bobbette Snyder Trustee	0.50	X						0.	0.	0.
James Fisher Trustee	0.50	X						0.	0.	0.
Jack Ronald Trustee	0.50	X						0.	0.	0.
William L Buchanan Tres., V.P., Fin./Oper.	45.00			X				71,475.	0.	10,726.
<b>1b Total</b>								<b>194,194.</b>	<b>0.</b>	<b>28,075.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Deltec Information Solutions 201 W Ontario Dr., Muncie, IN 47303	Information technology	135,013.
Cooper Consulting & Property Mgmt, Inc. 2400 W CR 500 S, Muncie, IN 47302	Heating and A/C services	124,275.

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

**Part VII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a 113,585.				
	b Membership dues	1b 36,331.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 4146184.				
	g Noncash contributions included in lines 1a-1f \$	162,020.				
	h Total. Add lines 1a-1f		4296100.			
Program Service Revenue	2 a Admissions	Business Code 900099	53,544.	53,544.		
	b Programs	900099	44,835.	44,835.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		98,379.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		31,517.		31,517.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real	(ii) Personal			
			75,411.			
		b Less rental expenses	91,520.			
	c Rental income or (loss)	-16109.				
	d Net rental income or (loss)			-16,109.	-16,109.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		370204.				
		b Less cost or other basis and sales expenses	433093.			
	c Gain or (loss)	-62889.				
	d Net gain or (loss)			-62,889.	-62,889.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	327065.				
	b Less cost of goods sold	b	388619.			
	c Net income or (loss) from sales of inventory			-61,554.	-47,390.	
Miscellaneous Revenue		Business Code				
11 a Miscellaneous	900099	5,054.	5,054.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			5,054.			
12 Total revenue See instructions.			4290498.	-22,955.	-14,164.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	224,164.	50,748.	130,919.	42,497.
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	1,574,873.	1,196,217.	269,662.	108,994.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	78,848.	54,844.	17,149.	6,855.
9 Other employee benefits	216,377.	153,027.	45,339.	18,011.
10 Payroll taxes	132,770.	87,405.	34,903.	10,462.
11 Fees for services (non-employees)				
a Management				
b Legal	3,000.		3,000.	
c Accounting	23,078.		23,078.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,210.		10,210.	
g Other	150.		150.	
12 Advertising and promotion	184,281.	165,853.	18,428.	
13 Office expenses	15,219.		15,219.	
14 Information technology	120,814.	117,610.		3,204.
15 Royalties				
16 Occupancy	514,236.	33,954.	480,282.	
17 Travel	3,680.	1,442.	432.	1,806.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	39,041.	31,263.	4,833.	2,945.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	609,271.	426,490.	182,781.	
23 Insurance	72,793.	8,659.	64,134.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>Exhibits</u>	193,344.	193,344.		
b <u>Horticulture</u>	91,727.	91,727.		
c <u>Special projects/events</u>	53,173.	53,173.		
d <u>Programs</u>	40,957.	40,957.		
e <u>Development</u>	37,745.			37,745.
f All other expenses	111,278.	50,975.	58,554.	1,749.
<b>25 Total functional expenses</b> Add lines 1 through 24f	<b>4,351,029.</b>	<b>2,757,688.</b>	<b>1,359,073.</b>	<b>234,268.</b>
26 <b>Joint costs</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	162,286.	1	532,699.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	250.	3	250.
	4	Accounts receivable, net	1,547.	4	15,040.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	63.	7	
	8	Inventories for sale or use	124,600.	8	111,084.
	9	Prepaid expenses and deferred charges	84,295.	9	83,854.
	10a	Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 19,566,620.		
	b	Less accumulated depreciation	10b 10,635,298.	10c	8,931,322.
	11	Investments - publicly traded securities	1,936,787.	11	1,504,217.
	12	Investments - other securities See Part IV, line 11		12	472,273.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	5,770,599.	15	5,881,174.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	17,343,054.	16	17,531,913.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	200,718.	17	154,367.
	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	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	200,718.	26	154,367.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	15,800,913.	27	15,884,267.
	28	Temporarily restricted net assets	443,515.	28	518,940.
	29	Permanently restricted net assets	897,908.	29	974,339.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances</b>	17,142,336.	33	17,377,546.
	34	<b>Total liabilities and net assets/fund balances</b>	17,343,054.	34	17,531,913.

**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant?

**b** Were the organization's financial statements audited by an independent accountant?

**c** 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?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis  Consolidated basis  Both consolidated and separate basis

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		<b>X</b>
<b>2b</b>	<b>X</b>	
<b>2c</b>	<b>X</b>	
<b>3a</b>		<b>X</b>
<b>3b</b>		

Form 990 (2009)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization **Minnetrista Cultural Foundation, Inc.** Employer identification number **35-1628916**

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

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

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
See Part IV			X		X		X		0.
<b>Total</b>									0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part-IV-)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	15	%
<b>16a 33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

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

**b 33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ 110,575.

(ii) Assets included in Form 990, Part X ▶ \$ 5,881,174.

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

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

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table.
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1936843.	1892565.			
b Contributions	82,000.	227,938.			
c Net investment earnings, gains, and losses	264,369.	-183,660.			
d Grants or scholarships					
e Other expenditures for facilities and programs	81,339.				
f Administrative expenses					
g End of year balance	2202473.	1936843.			

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment ▶ 32.20 %
  - b Permanent endowment ▶ 44.20 %
  - c Term endowment ▶ 23.50 %

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations
  - (ii) related organizations
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		452,675.		452,675.
b Buildings		14,044,272.	6,902,472.	7,141,800.
c Leasehold improvements		982,194.	387,209.	594,985.
d Equipment		4,087,479.	3,345,617.	741,862.
e Other				0.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				<b>8,931,322.</b>



<b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b>		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	4,290,498.
2	Total expenses (Form 990, Part IX, column (A), line 25)	4,351,029.
3	Excess or (deficit) for the year Subtract line 2 from line 1	-60,531.
4	Net unrealized gains (losses) on investments	295,741.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4 through 8	295,741.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	235,210.

<b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>		
1	Total revenue, gains, and other support per audited financial statements	5,051,639.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	295,742.
b	Donated services and use of facilities	
c	Recoveries of prior year grants	
d	Other (Describe in Part XIV)	485,269.
e	Add lines 2a through 2d	781,011.
3	Subtract line 2e from line 1	4,270,628.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b	19,870.
b	Other (Describe in Part XIV)	
c	Add lines 4a and 4b	19,870.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	4,290,498.

<b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>		
1	Total expenses and losses per audited financial statements	4,821,363.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	
b	Prior year adjustments	
c	Other losses	
d	Other (Describe in Part XIV)	485,269.
e	Add lines 2a through 2d	485,269.
3	Subtract line 2e from line 1	4,336,094.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1	
a	Investment expenses not included on Form 990, Part VIII, line 7b	14,935.
b	Other (Describe in Part XIV)	
c	Add lines 4a and 4b	14,935.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	4,351,029.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part III, line 4: The Minnetrista Heritage Collection includes artifacts and archival material that document the people, places, organizations, events and businesses and industries of East Central Indiana. This collection is held in trust by Minnetrista for the public. The foundation of the collection is Ball family and company papers, company products and family artifacts. Approximately 20,000 artifacts in the collection include objects made in East Central Indiana, clothing and accessories, military uniforms and accoutrements, furniture, works of fine art, fold and**

**Part XIV** Supplemental Information (continued)

decorative arts, toys and dolls, quilts and coverlets, and other objects which document the cultural heritage of East Central Indiana. Artifacts illustrate the Minnetrista story (the story of the Ball family and Minnetrista site) and the story of East Central Indiana. They are used in exhibits, public and school programs, and for research. The archival collection of more than 2,000 linear feet includes correspondence, ledgers, manuscripts, maps, newspapers, photographs, ephemera and other archival material which document the cultural heritage of East Central Indiana. The archival collection serves two main purposes: (1) it serves as a source of information for exhibits, programs and interpretation, and for staff and researchers; and (2) it provides visual materials for exhibits. Several donations received in 2008 enhance the existing Ball family and business collection. These include paintings of the homes of the five Ball brothers and a significant collection of Ball related archival material. Other collections document businesses (F.B. Fogg, Muncie Washed Sand and Gravel Co.), not-for-profit organizations (Nonpareil Club, WIPB), people (Dr. Philip Ball, William Barnes) and events.

Part V, line 4: Board Designated and Permanent Endowments: The Minnetrista Endowment Fund was begun with board-designated funds with the intention for these funds to be treated as permanently restricted. New donations to the Minnetrista Endowment Fund are restricted in principle with a percentage of generated revenue utilized for unrestricted operating purposes. Revenues are drawn from invested Endowment Funds in accordance to a written Spending Policy defined by the Finance and Investment Committee and approved by the Board of Trustees. Minnetrista also has additional named funds that are permanently restricted by the donors.

**Part XIV** Supplemental Information (continued)

Revenue generated by these funds are utilized for the donor-designated purpose.

Donations to the Muncie-Delaware Community Foundation, on behalf of Minnetrista, are governed by the spending policies of the Community Foundation. They are held in a restricted fund with the spendable proceeds released to Minnetrista for unrestricted operating expenses.

Term Endowment: Minnetrista receives temporarily restricted funds from time to time through grants and private donations. These funds are appropriately invested for the intended purpose at which time they are released from restrictions.

Part XII, Line 2d - Other Adjustments:

Retail Shop and rental expenses reclassified to cost of goods sold.:

\$485,269

Part XII, Line 4b - Other Adjustments:

Agency funds support and revenue.: \$19,870

Part XIII, Line 2d - Other Adjustments:

Retail Shop and rental expenses reclassified to cost of goods sold.:

\$485,269

Part XIII, Line 4b - Other Adjustments:

Agency funds expenses.: \$14,935

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

Open to Public Inspection

Name of the organization

**Minnetrista Cultural Foundation, Inc.**

Employer identification number

**35-1628916**

**Part I Questions Regarding Compensation**

		Yes	No
<b>1a</b>	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</b>	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b>	
<b>2</b>	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b>	
<b>3</b>	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
<b>4</b>	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b>	Receive a severance payment or change-of-control payment?	<b>4a</b>	<b>X</b>
<b>b</b>	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	<b>X</b>
<b>c</b>	Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	<b>X</b>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
<b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b>			
<b>5</b>	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b>	The organization?	<b>5a</b>	<b>X</b>
<b>b</b>	Any related organization?	<b>5b</b>	<b>X</b>
If "Yes" to line 5a or 5b, describe in Part III.			
<b>6</b>	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b>	The organization?	<b>6a</b>	<b>X</b>
<b>b</b>	Any related organization?	<b>6b</b>	<b>X</b>
If "Yes" to line 6a or 6b, describe in Part III.			
<b>7</b>	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	<b>7</b>	<b>X</b>
<b>8</b>	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	<b>8</b>	<b>X</b>
<b>9</b>	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

Schedule J (Form 990) 2009



**Part III** Supplemental Information

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

James Borgmann, a trustee of Minnetrista, is a partner with the law firm Defur, Voran. Defur, Voran provides legal services to Minnetrista. The legal fees for 2009 total \$3,000.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2009**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990.

Name of the organization: **Minnetrista Cultural Foundation, Inc.**  
Employer identification number: **35-1628916**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art - Works of art	X	2	96,500.	Appraisals, Guides
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts	X	1	14,075.	Appraisals, Guides
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( _____ )				
26	Other ▶ ( _____ )				
27	Other ▶ ( _____ )				
28	Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X
33		

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Schedule M (Form 990) 2009

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

**2009**  
Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

Form 990, Part I, Line 1, Description of Organization Mission:

Minnetrista is a gathering place that focuses on the exploration of nature, history, gardens and art; where vibrant, audience-centered experiences honor our heritage and inspire the future of our region.

Form 990, Part III, Line 4a, Program Service Accomplishments:

Minnetrista brings to East Central Indiana experiences that could not be had anywhere else in our community. As a museum, many of these experiences are artifact or exhibit based, giving our audiences access to the objects that define their own regional and cultural heritage. In 2009, Minnetrista hosted eleven temporary exhibits in three gallery spaces in addition to numerous exhibits in spaces around campus. Some of the exhibits that excited visitors included: Animal Secrets Dr. Entomo's Palace of Exotic Wonders, and art shows featuring regional art and artists. More than 23,300 people attended these exhibits including school children, families, and active senior adults. Additionally through a regional collaboration highlighting our region's rich historical assets, Minnetrista presented a large original exhibition, Can It!: 125 years of the Ball Jar. Can It! celebrated 125 years of the Ball jar and the Ball Corporation and family heritage that has made a significant impact on East Central Indiana region. The exhibit utilized historic resources found in the Minnetrista Heritage Collection in addition to objects from Jarden Home Brands, the owner of the license to produce Ball products.

The Minnetrista Heritage Collection includes artifacts, art and

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

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2009**  
Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

archival material that document the people, places, organizations,  
events, and businesses and industries of East Central Indiana. A major  
component of the collection is Ball family materials and Ball  
Corporation business records. Several donations received in 2009  
enhance the existing Ball business archive including a collection of  
blueprints of Ball factories. Other collections include materials that  
document regional businesses (Richmond School Furniture Company, Ball  
Stores), not-for-profit or educational organizations (Indiana State  
Normal School), people and families ( William Barnes, Meeks family,  
Haney family) and events. Items of particular note include a beacon  
used at the Delaware County Airport and a cider press from an  
Alexandria farm. The Minnetrista Heritage Collection is also a  
destination for researchers. In 2009, there were more than 300 requests  
for information. One researcher spent more than 30 hours using archival  
material to research the gas boom era, resulting in a published  
article. By assisting these efforts, Minnetrista makes it possible to  
share the rich historical resources of East Central Indiana with the  
wider community at large.

Form 990, Part III, Line 4b, Program Service Accomplishments:

Minnetrista serves as "the gathering place" for East Central Indiana.  
In 2009, more than 88,000 visitors gathered for a wide range of  
programming in education and entertainment. Children experienced  
Minnetrista through school tours, summer camps, and special  
programming. Families attended themed family programs, took tours  
through the historic GA Ball Family home, and participated in a wide

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

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

variety of activities. One of the more popular programs was on-site theater performances in the Can It! exhibit. Actors recreated the hard times faced during the Great Depression and the challenge of giving to others when you have overwhelming personal needs. Additionally, the story of a Ball jar with a KKK reference was shared by the actor portraying a young worker in a 1920's factory setting. In 2009, Minnetrista Theater Preserves offered valuable educational programs through fun, traveling theater productions - performing at more than 20 locations for more than 2,200 audience members throughout East Central Indiana.

Form 990, Part III, Line 4c, Program Service Accomplishments:

Minnetrista improves the quality of life for East Central Indiana by offering a beautiful location in the middle of Muncie. With a six-acre nature area, 21 acres of themed historical gardens, and a stretch of the White River Greenway, Minnetrista serves as a green space for the community. In addition, Minnetrista uses these spaces to offer community events. Garden Fair; Summer Stage Fest; Faeries, Sprites and Lights; and Enchanted Luminaria Walk annually offer the public days of fun and education. Many of these events are free and offer activities for families. Throughout the year, the community can find local produce at the Minnetrista Farmer's Market - weekly in spring and summer; monthly in fall and winter. This program provides a service to both the community and the vendors who participate. Minnetrista partners with MOMS (Motivate Our Minds), a local educational organization that is committed to the education of underserved youth, to provide booth space

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

Schedule O (Form 990) 2009

832211  
02-03-10

**Supplemental Information to Form 990**

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

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

and a vending cart to showcase their children's produce and crafts.

Market vendors also accept senior vouchers and WIC vouchers (women, infants and children) provided through federal and state programs, encouraging nutritional eating habits for low-income families and individuals.

Minnetrista is pleased to host many important community meetings and events, including: Black History Month Kick-off Celebration; Muncie Community Schools' annual Celebrating Excellence student recognition event and display; and steering committee meetings and facilitator trainings for the Muncie Action Plan community planning process.

In 2009, Minnetrista partnered with community libraries throughout East Central Indiana to provide families with access to cultural learning opportunities. Library patrons can check out a membership card from the circulation desk at most area libraries for free family admission to Minnetrista.

Form 990, Part III, Line 4d, Other Program Services:

**Other Program Service Expenses**

The breakdown of the remaining \$737,439 in program expenses is as follows (in round figures):

\$426,490 Depreciation expense

\$179,137 Advertising

\$117,610 IT expense

\$ 39,304 Administrative expense

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

\$ 31,263 Professional development for staff

Expenses \$ 793804. including grants of \$ 0. Revenue \$ 0.

Form 990, Part VI, Section A, line 2: Family relationship: John Fisher  
(d. 6/2009) is the Father of James Fisher, both on Board of Trustees.

Business relationship: Stefan S. Anderson, Frank A. Bracken, and Norm Beck  
are Trustees/employee of George & Frances Ball Foundation, a funding agency  
that, through grant funds, supports the mission of Minnetrista.

Form 990, Part VI, Section A, line 7a: Minnetrista's Articles of  
Incorporation provide for 13 supported organizations within our 7-county  
primary service area. Each of the Supported Organizations appoints a  
Trustee to serve on Minnetrista's Board of Trustees, and these appointed  
trustees make up a majority of the Board. Supported organizations include 6  
community foundations, 3 universities, 1 Chamber of Commerce, 1 Economic  
Development Foundation, 1 community school foundation, and 1 not-for-profit  
children's museum.

Form 990, Part VI, Section B, line 11: IRS Form 990 was prepared with  
significant in-put by the museum's leadership team, consisting of  
division/department heads. The final document was prepared by the museum's  
auditing firm, the Vice President of Finance & Operations, and the  
President & CEO. Each appointed committee of the Board of Trustees reviewed  
and approved sections of the IRS Form 990 that related to their content  
areas. Three committees - Finance & Investment, Trusteeship and Executive

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

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

had overarching review of the entire Form 990 and 990-T. After committee review, the entire document was presented to every trustee for review.

Form 990, Part VI, Section B, Line 12c: All trustees, officers, key employees and members of the committees with board-designated powers are required to complete a Conflict of Interest Statement annually, at the beginning of the fiscal year or at the beginning of their service.

Individuals are provided with a list of key companies with which the museum regularly conducts business, including financial, accounting and legal services. Disclosure Statements are reviewed by the Trusteeship Committee.

If a potential conflict is identified at time of filing or anytime thereafter, there is a discussion with the interested person to obtain all material facts. If required, a non-interested person or committee will be appointed to investigate the potential conflict. The interested person is

asked to leave the meeting during final discussions by the board or relevant committee and is not permitted to vote on the final outcome,

including a determination that the transaction or arrangement is in the best interest of Minnetrista. Any interested person who violates the

Conflict of Interest Policy shall be subject to appropriate discipline, including removal from office. The minutes of all board and committee

meetings shall include: 1. The names of the persons who disclose financial interests, the nature of the financial interests and whether the board or committee determined that there was a conflict of interest; and 2. The

names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of these discussions, including any alternatives to the proposed transaction or arrangement; and a record

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

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Minnetrista Cultural Foundation, Inc.

Employer identification number

35-1628916

of the vote.

Form 990, Part VI, Section B, Line 15: All paid positions at Minnetrista are evaluated, using the written description, against a Factor Evaluation System. The FES was developed with a Human Resources professor at Ball State University and places each position into a salary grade. All positions are reviewed every three years to ensure a fair and competitive compensation package is given to staff. Salary ranges are benchmarked against CompData published by the Muncie-Delaware County Chamber of Commerce, the annually published Wage & Salary Survey of the Association of Midwest Museums, and the annual Compensation and Benefit Study of the American Public Gardens Association. Annual and quarterly reviews are conducted of each paid staff position and merit raises of 0 to 4% are awarded to the extend warranted.

The compensation of the President & CEO was established by the Executive Committee of the Board of Trustees in consultation with an executive search firm and benchmarked against the same references noted above. An annual review is conducted by the Board Chair; merit increases are awarded within the same parameters as described for all paid staff.

Form 990, Part VI, Section C, Line 19: All governing documents, policy documents and financial statements are available for public inspection upon written request to the Vice President of Finance & Operations or the President & CEO. In addition, an annual report that includes the audited Statement of Financial Position is mailed to all members and donors. The

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

Schedule O (Form 990) 2009

932211  
02-03-10



If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

<b>Part II Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed)		
Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>Minnetrista Cultural Foundation, Inc.</b>	Employer identification number <b>35-1628916</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>C/O ESTEP BURKEY SIMMONS, LLC, P.O. BOX 42</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MUNCIE, IN 47308-0042</b>	

Check type of return to be filed (File a separate application for each return)

- Form 990
- Form 990-EZ
- Form 990-T (sec 401(a) or 408(a) trust)
- Form 1041-A
- Form 5227
- Form 8870
- Form 990-BL
- Form 990-PF
- Form 990-T (trust other than above)
- Form 4720
- Form 6069

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**William L Buchanan**

The books are in the care of **1200 N Minnetrista Parkway - Muncie, IN 47303**  
Telephone No **765-213-3540** FAX No. **765-741-5110**

If the organization does not have an office or place of business in the United States, check this box   
If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **November 15, 2010**  
5 For calendar year **2009**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_  
6 If this tax year is for less than 12 months, check reason  Initial return  Final return  Change in accounting period  
7 State in detail why you need the extension **See Statement 2**

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	<b>8a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	<b>8b</b>	\$
<b>c Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	<b>8c</b>	\$ <b>N/A</b>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **\_\_\_\_\_** Title **CPA** Date **\_\_\_\_\_**

Form 8688

Explanation for Extension

Statement 2

Explanation

The organization requests additional time to obtain information from the annual audit necessary to file a complete and accurate return. The governing body also needs adequate time to review the entire return and provide its feedback once the process is complete.

## Schedule A - Support Information

## Supported Organization Information

Name of Supported Organization	Employer ID Number	Governing Documents	Organization Type or IRC Section		Amount of Support	Organized in the U S	Notified of Support
			Description	Code			
Anderson University	35-0867954	X	501(C)(3)		0	Yes	Yes
Ball State University	35-6000221	X	170(B)(1)(A)(II)		0	Yes	Yes
Blackford Co Comm Foundation Inc	35-1772356	X	501(C)(3)		0	Yes	Yes
Community Foundation of Grant County, Inc	31-1117791	X	501(C)(3)		0	Yes	Yes
Community Foundation of Muncie & Delaware County Inc	35-1640051	X	501(C)(3)		0	Yes	Yes
Henry County Community Foundation, Inc	31-1170412	X	501(C)(3)		0	Yes	Yes
Madison County Community Foundation	35-1859959	X	501(C)(3)		0	Yes	Yes
Muncie Children's Museum	35-1404338	X	501(C)(3)		0	Yes	Yes
Muncie Community School Corporation	35-6002674	X	501(C)(3)		0	Yes	Yes
Muncie-Delaware County Chamber of Commerce	35-0534380	X	501(C)(6)		0	Yes	Yes
The Portland Foundation	35-6028362	X	501(C)(3)		0	Yes	Yes
Randolph County Community and Economic Development Foundation, Inc	35-1903148	X	501(C)(3)		0	Yes	Yes
Taylor University	35-0868181	X	501(C)(3)		0	Yes	Yes