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CLIENT'S COPY

Judd, Ostermann & Demro, Ltd.  
3600 American Boulevard West, Suite 115  
Bloomington, MN 55431  
952-546-4766

May 7, 2014

Friends of the Mississippi River  
360 North Robert Street No. 400  
St. Paul, MN 55101

Friends of the Mississippi River:

Enclosed are the 2013 Exempt Organization returns, as follows...

2013 Form 990

2013 Minnesota Annual Report

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Your annual registration with the Minnesota Secretary of State may be due. Please visit their website at <http://mblsportal.sos.state.mn.us/>. Your File Number is 1J-349 and your entity type is Non-Profit Corporation.

Remember that if your company paid any unincorporated individual or business at least \$600 for services in the calendar year (or payments to an attorney, whether or not incorporated) you are required to issue Forms 1099. Year 2013 Forms 1099 were due to the recipients by January 31, 2014 and to the IRS by February 28, 2014. Please contact us if you need assistance preparing these forms.

We recommend you stay informed regarding sales tax requirements and rate changes. Furthermore, you should closely scrutinize your business purchases to determine if you have a use tax reporting requirement. Use tax can arise, for example, if you purchase items for use in your business and are not charged sales tax at the time of purchase. If you are unaware if you are registered or liable for sales or use tax, you should contact the Minnesota Department of Revenue at 651-296-6181.

The Internal Revenue Service has recently announced an initiative to educate 501(c)(3) organizations such as charities and churches about the federal law concerning

political campaign activity and to enforce the law in this area. Remember that your organization may not "participate in, or intervene in (including the publishing or distributing or statements) any political campaign on behalf of (or in opposition to) any candidate for public office". Your organization may engage in advocating for or against issues and, to a limited extent, ballot initiatives or other legislative activities. Please understand these rules thoroughly or you may inadvertently jeopardize your tax-exempt status.

Are you aware that our website, located at [www.jodcpa.com](http://www.jodcpa.com), is a useful resource throughout the year? Please feel free to check out our updated tax and accounting tips, articles and useful calculators.

Very truly yours,

Jeanne Bolz

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2013

<b>Prepared for</b>	Friends of the Mississippi River 360 North Robert Street No. 400 St. Paul, MN 55101
<b>Prepared by</b>	Judd, Ostermann & Demro, Ltd. 3600 American Blvd W, #115 Bloomington, MN 55431
<b>Amount due or refund</b>	Not applicable
<b>Make check payable to</b>	Not applicable
<b>Mail tax return and check (if applicable) to</b>	Not applicable
<b>Return must be mailed on or before</b>	Not applicable
<b>Special Instructions</b>	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

# IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2013, or fiscal year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_, 20\_\_\_\_

# 2013

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo)**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

**FRIENDS OF THE MISSISSIPPI RIVER**

**41-1763226**

Name and title of officer

**PERRY MCGOWAN  
BOARD CHAIR**

### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a	Form 990 check here	▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>1585135</u>
2a	Form 990-EZ check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here	▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here	▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a	Form 8868 check here	▶ <input type="checkbox"/>	b	Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	_____

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **JUDD, OSTERMANN & DEMRO, LTD.** to enter my PIN **62236**

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**41217156284**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **JEANNE BOLZ** Date ▶ **05/07/14**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

**A For the 2013 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	<b>C Name of organization</b> FRIENDS OF THE MISSISSIPPI RIVER Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 360 NORTH ROBERT STREET 400 City or town, state or province, country, and ZIP or foreign postal code ST. PAUL, MN 55101 <b>F Name and address of principal officer:</b> WHITNEY CLARK SAME AS C ABOVE	<b>D Employer identification number</b> 41-1763226  <b>E Telephone number</b> 651-222-2193  <b>G Gross receipts \$</b> 1,647,704.  <b>H(a) Is this a group return for subordinates?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <b>H(b) Are all subordinates included?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions)  <b>H(c) Group exemption number</b> ▶
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> ▶ WWW.FMR.ORG		
<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> 1993 <b>M State of legal domicile:</b> MN

**Part I Summary**

	1 Briefly describe the organization's mission or most significant activities: <b>ENGAGE CITIZENS TO PROTECT RESTORE &amp; ENHANCE THE MISSISSIPPI RIVER IN THE TWIN CITIES REGION</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	21
	6 Total number of volunteers (estimate if necessary)	6	1983
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year
9 Program service revenue (Part VIII, line 2g)		895,356.	949,563.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		17,954.	24,208.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		12,340.	7,138.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		930,947.	604,226.
		1,856,597.	1,585,135.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	802,543.	878,118.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 204,971.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	736,729.	747,444.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,539,272.	1,625,562.	
19 Revenue less expenses. Subtract line 18 from line 12	317,325.	-40,427.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,446,360.	1,426,332.
	22 Net assets or fund balances. Subtract line 21 from line 20	142,316.	149,974.
	1,304,044.	1,276,358.	

**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.

<b>Sign Here</b>	Signature of officer DEANNA WIENER, BOARD CHAIR Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JEANNE BOLZ	Preparer's signature JEANNE BOLZ
	Date 05/07/14	Check if self-employed <input type="checkbox"/> PTIN P00005335
	Firm's name ▶ JUDD, OSTERMANN & DEMRO, LTD. Firm's address ▶ 3600 AMERICAN BLVD W, #115 BLOOMINGTON, MN 55431	Firm's EIN ▶ 41-1462873 Phone no. 952 546-4766

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: FRIENDS OF THE MISSISSIPPI RIVER ENGAGES CITIZENS TO PROTECT, RESTORE AND ENHANCE THE MISSISSIPPI RIVER AND ITS WATERSHED IN THE TWIN CITIES 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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 759,716. including grants of \$ ) (Revenue \$ ) LAND CONSERVATION - THE ORGANIZATION WORKS TO PROTECT AND IMPROVE LAND ALONG THE MISSISSIPPI RIVER AND ITS TRIBUTARIES. USING A THREE-PHASE PROCESS OF IDENTIFICATION, FORMAL PROTECTION, AND RESTORATION & LONG-TERM MANAGEMENT, THE LAND CONSERVATION PROGRAM FOCUSES ITS EFFORTS ON PROTECTING THE ECOLOGICAL FUNCTIONS OF LAND THAT PLAYS AN IMPORTANT ROLE IN THE HEALTH OF THE MISSISSIPPI RIVER. SUCCESS IS MEASURED BY THE NUMBER OF ACRES PROTECTED AND RESTORED.

4b (Code: ) (Expenses \$ 317,430. including grants of \$ ) (Revenue \$ ) RIVER CORRIDOR STEWARDSHIP - THE ORGANIZATION ADVOCATES FOR LAND USE POLICIES AND DEVELOPMENT THAT RESPECT THE UNIQUE ECOLOGICAL, CULTURAL, HISTORICAL, SCENIC AND RECREATIONAL VALUES OF THE RIVER CORRIDOR. WE BUILD CAPACITY AMONG THE CITIZENS AND OTHER STAKEHOLDERS OF THE REGION TO BECOME MORE EFFECTIVE STEWARDS OF THE RIVER'S RESOURCES OF LOCAL, REGIONAL AND NATIONAL SIGNIFICANCE. THE ORGANIZATION IS A RECOGNIZED LEADER IN PROGRAMMING A WIDE RANGE OF EVENTS AND ACTIVITIES THAT CELEBRATE AND PROTECT THE MISSISSIPPI. SUCCESS IS MEASURED BY NUMBER OF PROGRAM PARTICIPANTS AND BY INDIVIDUAL PROJECT GOALS.

4c (Code: ) (Expenses \$ 257,915. including grants of \$ ) (Revenue \$ ) WATERSHED PROTECTION - IN ORDER TO RESTORE THE HEALTH AND INTEGRITY OF THE RIVER, THE ORGANIZATION WORKS WITH CITIZENS, LOCAL GOVERNMENTS, STATE AND FEDERAL AGENCIES AND OTHER COMMUNITY STAKEHOLDERS TO PROTECT AND ENHANCE WATER QUALITY IN THE MISSISSIPPI RIVER AND ITS WATERSHED IN THE TWIN CITIES METROPOLITAN AREA. SUCCESS IS MEASURED BY NUMBER OF CITIZENS ENGAGED AND IMPROVEMENTS TO WATER QUALITY.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,335,061.

**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 <i>Schedule B, Schedule of Contributors</i> ?	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, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <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, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	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>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	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>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</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
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		



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

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22	Did the organization report more than \$5,000 of grants or 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> .....		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
24d			
25a	<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> .....		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
25b			X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II .....		X
26			X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
27			X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28a			X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28b			X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
29		X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
31			X
32	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> .....		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
35b			
36	<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> .....		X
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	
38		X	

**Note.** All Form 990 filers are required to complete Schedule O .....

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form area containing questions 1a through 14b with columns for Yes/No and numerical input fields.

**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.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a		19
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		19
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?		X
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **BRUCE FREIDSON - 651-222-2193**  
**360 NORTH ROBERT STREET #400, ST. PAUL, MN 55101**

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) PERRY MCGOWAN CHAIR	1.00	X					0.	0.	0.	
(2) DEANNA WIENER VICE CHAIR	1.00	X					0.	0.	0.	
(3) FORREST FLINT TREASURER	1.00	X					0.	0.	0.	
(4) PETER GOVE SECRETARY	1.00	X					0.	0.	0.	
(5) STEWART CROSBY PAST CHAIR	1.00	X					0.	0.	0.	
(6) MARY ADAMSKI BOARD MEMBER	1.00	X					0.	0.	0.	
(7) JOHN ANFINSON BOARD MEMBER	1.00	X					0.	0.	0.	
(8) GEORGE DUNN BOARD MEMBER	1.00	X					0.	0.	0.	
(9) JEFF EVANS BOARD MEMBER	1.00	X					0.	0.	0.	
(10) DIANE HERMAN BOARD MEMBER	1.00	X					0.	0.	0.	
(11) CHRIS HIGGINS BOARD MEMBER	1.00	X					0.	0.	0.	
(12) HOKAN MILLER BOARD MEMBER	1.00	X					0.	0.	0.	
(13) EDWARD OLIVER BOARD MEMBER	1.00	X					0.	0.	0.	
(14) FAYE SLEEPER BOARD MEMBER	1.00	X					0.	0.	0.	
(15) SUE VENTO BOARD MEMBER	1.00	X					0.	0.	0.	
(16) DELLA YOUNG BOARD MEMBER	1.00	X					0.	0.	0.	
(17) CHAD DAYTON BOARD MEMBER	1.00	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 (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) JULIA KAEMMER BOARD MEMBER	1.00	X					0.	0.	0.	
(19) VALERIE WERE BOARD MEMBER	1.00	X					0.	0.	0.	
(20) WHITNEY CLARK EXECUTIVE DIRECTOR	40.00			X			92,722.	0.	0.	
<b>1b Sub-total</b>							92,722.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							92,722.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	180,460.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	393,048.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	376,055.				
	g	Noncash contributions included in lines 1a-1f: \$						
	h	<b>Total.</b> Add lines 1a-1f		949,563.				
	Program Service Revenue	2 a	MISS. RIVER CHALLENGE	Business Code 713990	24,208.	24,208.		
b								
c								
d								
e								
f		All other program service revenue						
g		<b>Total.</b> Add lines 2a-2f		24,208.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		7,138.			7,138.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	(ii) Personal				
		Less: rental expenses						
		Rental income or (loss)						
		Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		Less: cost or other basis and sales expenses						
		Gain or (loss)						
		Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ 180,460. of contributions reported on line 1c). See Part IV, line 18	a	49,828.				
		Less: direct expenses	b	62,569.				
		Net income or (loss) from fundraising events			-12,741.			-12,741.
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
Less: direct expenses		b						
Net income or (loss) from gaming activities								
10 a	Gross sales of inventory, less returns and allowances	a						
	Less: cost of goods sold	b						
	Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a	RESTRICTION RELEASED	713990	665,979.	665,979.				
b	RESTRICTED ASSETS	713990	-49,012.	-49,012.				
c								
d	All other revenue							
e	<b>Total.</b> Add lines 11a-11d		616,967.					
12	<b>Total revenue.</b> See instructions.		1,585,135.	641,175.	0.	-5,603.		

**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).

Check if Schedule O contains a response or note to any line in this Part IX  X

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 United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	92,722.	69,361.	6,310.	17,051.
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	668,769.	500,277.	45,514.	122,978.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	57,245.	42,822.	3,896.	10,527.
10 Payroll taxes	59,382.	44,421.	4,041.	10,920.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	339,918.	328,738.	3,880.	7,300.
12 Advertising and promotion	1,727.	1,423.	152.	152.
13 Office expenses	9,558.	5,562.	1,758.	2,238.
14 Information technology	1,122.	684.	219.	219.
15 Royalties				
16 Occupancy	63,559.	51,385.	6,087.	6,087.
17 Travel	25,451.	19,356.	2,925.	3,170.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,660.	1,299.	73.	288.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,665.	3,399.	1,133.	1,133.
23 Insurance	6,191.	3,963.	1,114.	1,114.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>LAND CONSERVATION</b>	175,000.	175,000.		
b <b>PROGRAM MATERIALS &amp; SUP</b>	42,882.	32,175.	1,428.	9,279.
c <b>MISCELLANEOUS</b>	32,285.	22,673.	4,270.	5,342.
d <b>MEALS &amp; ENTERTAINMENT</b>	22,682.	15,225.	1,804.	5,653.
e All other expenses	19,744.	17,298.	926.	1,520.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,625,562.	1,335,061.	85,530.	204,971.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	903,807.	1	867,494.	
	<b>2</b> Savings and temporary cash investments .....		2		
	<b>3</b> Pledges and grants receivable, net .....	96,800.	3	12,000.	
	<b>4</b> Accounts receivable, net .....	408,276.	4	494,748.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6		
	<b>7</b> Notes and loans receivable, net .....		7		
	<b>8</b> Inventories for sale or use .....		8		
	<b>9</b> Prepaid expenses and deferred charges .....	8,989.	9	18,999.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 143,184.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 130,491.	9,995.	<b>10c</b> 12,693.	
	<b>11</b> Investments - publicly traded securities .....		11		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		12		
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	18,493.	13	20,398.	
	<b>14</b> Intangible assets .....		14		
	<b>15</b> Other assets. See Part IV, line 11 .....		15		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,446,360.	16	1,426,332.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	73,689.	17	84,213.	
	<b>18</b> Grants payable .....		18		
	<b>19</b> Deferred revenue .....		19		
	<b>20</b> Tax-exempt bond liabilities .....		20		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,551.	23	404.	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		24		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	67,076.	25	65,357.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	142,316.	26	149,974.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	131,222.	27	152,548.	
	<b>28</b> Temporarily restricted net assets .....	1,172,822.	28	1,123,810.	
	<b>29</b> Permanently restricted net assets .....		29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		30		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		31		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		32		
	<b>33</b> Total net assets or fund balances .....	1,304,044.	33	1,276,358.	
<b>34</b> Total liabilities and net assets/fund balances .....	1,446,360.	34	1,426,332.		



**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,585,135.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,625,562.
3	Revenue less expenses. Subtract line 2 from line 1	3	-40,427.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,304,044.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	12,741.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,276,358.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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		

Form 990 (2013)

**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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

<b>Name of the organization</b> FRIENDS OF THE MISSISSIPPI RIVER	<b>Employer identification number</b> 41-1763226
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**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)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Non-functionally integrated
- 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
<b>11g(i)</b> 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? .....		
<b>11g(ii)</b> A family member of a person described in (i) above? .....		
<b>11g(iii)</b> 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 monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1439647.	1262611.	1210425.	1374388.	1529070.	6816141.
<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 .....	1439647.	1262611.	1210425.	1374388.	1529070.	6816141.
<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.						6816141.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....	1439647.	1262611.	1210425.	1374388.	1529070.	6816141.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	2,614.	486.	786.	12,340.	7,138.	23,364.
<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						6839505.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	111,461.
<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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	99.66	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	<b>15</b>	99.63	%
<b>16a 33 1/3% support test - 2013.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2012.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2013.</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 <b>stop here.</b> 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 - 2012.</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 <b>stop here.</b> 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2012 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2012 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2013. 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 - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

Employer identification number

FRIENDS OF THE MISSISSIPPI RIVER

41-1763226

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	Employer identification number <b>41-1763226</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	3M CORPORATION 3M CENTER, BLDG 0225-01-S-23 ST PAUL, MN 55144	\$ 111,667.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	3M FOUNDATION 3M CENTER, BLDG 0225-01-S-23 ST PAUL, MN 55144	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BUTLER FAMILY FOUNDATION 332 MINNESOTA STREET E-1420 ST PAUL, MN 55101	\$ 32,520.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CAROLYN FOUNDATION 901 MARQUETTE AVE #2630 MINNEAPOLIS, MN 55402	\$ 19,630.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CITY OF ST. PAUL 8 FOURTH STREET EAST, SUITE 200 ST PAUL, MN 55101	\$ 41,850.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	DAKOTA COUNTY/FNAP 14955 GALAXIE AVE APPLE VALLEY, MN 55124	\$ 27,715.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	Employer identification number <b>41-1763226</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	FLINT HILLS RESOURCES PO BOX 64596 ST PAUL, MN 55164	\$ 76,625.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	LEUTHOLD FOUNDATION 100 NORTH 6TH STREET MINNEAPOLIS, MN 55403	\$ 36,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MCKNIGHT FOUNDATION 710 S 2ND STREET SUITE 400 MINNEAPOLIS, MN 55401	\$ 105,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	METRO CONSERVATION CORRIDORS (MECC) 500 LAFAYETTE ROAD ST PAUL, MN 55155	\$ 67,727.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	NATIONAL FISH AND WILDLIFE FOUNDATION 1133 FIFTEENTH ST NW #1100 WASHINGTON, DC 20005	\$ 21,892.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	METRO BIG RIVER 500 LAFAYETTE ROAD ST PAUL, MN 55155	\$ 124,181.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	Employer identification number <b>41-1763226</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

<b>Name of organization</b>  <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	<b>Employer identification number</b>  <b>41-1763226</b>
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**Part III** *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.
- ▶ **See separate instructions.** ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	Employer identification number <b>41-1763226</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2013

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) .....	758.													
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	29,788.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	30,546.													
<b>d</b>	Other exempt purpose expenditures .....	1,674,046.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	1,704,592.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	235,230.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	58,808.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
<b>2a</b> Lobbying nontaxable amount	205,601.	203,708.	229,714.	235,230.	874,253.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					1,311,380.
<b>c</b> Total lobbying expenditures	20,440.	28,739.	5,231.	30,546.	84,956.
<b>d</b> Grassroots nontaxable amount	51,400.	50,927.	57,429.	58,808.	218,564.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					327,846.
<b>f</b> Grassroots lobbying expenditures		3,835.	51.	758.	4,644.

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

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	

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

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

**PART I-A, LINE 1:**

**EXPLANATION: NONE**

**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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

FRIENDS OF THE MISSISSIPPI RIVER

Employer identification number

41-1763226

**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 education)       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, and not on a historic structure listed in the National Register .....	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 XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) 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 XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	<b>1c</b>
d Additions during the year	<b>1d</b>
e Distributions during the year	<b>1e</b>
f Ending balance	<b>1f</b>

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations 

	Yes	No
<b>3a(i)</b>		
- (ii) related organizations 

	Yes	No
<b>3a(ii)</b>		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? 

	Yes	No
<b>3b</b>		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		33,023.	32,753.	270.
d Equipment		86,380.	74,014.	12,366.
e Other		23,781.	23,724.	57.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				<b>12,693.</b>

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other (A-H).

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered 1 through 9.

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 9.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes ACCRUED SALARY AND BENEFITS with a value of 65,357.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [X]



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,725,918.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b	79,030.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	79,030.	
3	Subtract line 2e from line 1		3	1,646,888.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-61,753.	
c	Add lines 4a and 4b	4c	-61,753.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,585,135.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,704,592.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	79,030.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	79,030.	
3	Subtract line 2e from line 1		3	1,625,562.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,625,562.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

**EXPLANATION: EXPLANATION FOR UNCERTAIN TAX POSITIONS UNDER FIN 48:**

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. THE ORGANIZATION HAS EVALUATED THESE ACTIVITIES AND MANAGEMENT HAS EXPRESSED THERE ARE NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2013. TAX RETURNS FOR THE PAST THREE TAX YEARS REMAIN OPEN FOR EXAMINATION BY TAX JURISDICTIONS.

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

CHANGE IN TEMPORARILY RESTRICTED ASSETS -49,012.

**Part XIII** Supplemental Information (continued)

LOSS ON FUNDRAISING EVENTS -12,741.

TOTAL TO SCHEDULE D, PART XI, LINE 4B -61,753.

Multiple horizontal lines for supplemental information.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2013

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

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

Attach to Form 990 or Form 990-EZ.

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization: FRIENDS OF THE MISSISSIPPI RIVER
Employer identification number: 41-1763226

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes sub-columns for Yes/No in (iii).

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		MISS. RIVER CHALLENGE	FALL FUNDRAISER	NONE		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts .....	124,944.	105,344.		230,288.
	2	Less: Contributions .....	75,116.	105,344.		180,460.
	3	Gross income (line 1 minus line 2) .....	49,828.			49,828.
Direct Expenses	4	Cash prizes .....				
	5	Noncash prizes .....	4,047.			4,047.
	6	Rent/facility costs .....	355.			355.
	7	Food and beverages .....	9,973.	4,274.		14,247.
	8	Entertainment .....	1,250.	300.		1,550.
	9	Other direct expenses .....	35,737.	6,633.		42,370.
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....				62,569.
	11	Net income summary. Subtract line 10 from line 3, column (d) .....				-12,741.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue .....		
Direct Expenses	2	Cash prizes .....			
	3	Noncash prizes .....			
	4	Rent/facility costs .....			
	5	Other direct expenses .....			
	6	Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d) .....				
8	Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

<b>13a</b>	%
<b>13b</b>	%

  - a The organization's facility
  - b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- Director/officer     
  Employee     
  Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**Part IV** Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

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.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization **FRIENDS OF THE MISSISSIPPI RIVER** Employer identification number **41-1763226**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	14,479.	PUBLIC TRADING VALUE
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				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (DONATED SERVI)	X	15	74,105.	FAIR MARKET VALUE
26 Other ▶ (DONATED FOOD)	X	17	4,925.	FAIR MARKET VALUE
27 Other ▶ ( )				
28 Other ▶ ( )				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
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?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2013)

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information.



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

FRIENDS OF THE MISSISSIPPI RIVER

Employer identification number

41-1763226

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

EXPLANATION: DOCUMENTATION OF COMMITTEE MEETINGS AND ACTIONS:

TWO COMMITTEES (FINANCE AND EXECUTIVE) HAVE AUTHORITY TO ACT ON BEHALF OF THE BOARD, AND ARE NOT REQUIRED TO MAINTAIN WRITTEN MEETING MINTUES. THEIR ACTIONS, HOWEVER, ARE SUBJECT TO VERBAL REPORT AND RATIFICATION BY THE FULL BOARD OF DIRECTORS.

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

EXPLANATION: PROCESS THE ORGANIZATION USES TO REVIEW FORM 990:

THE FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE AND THE TREASURER OF THE ORGANIZATION, AND THEN SUBMITTED FOR REVIEW AND APPROVAL BY THE FULL BOARD OF DIRECTORS.

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

EXPLANATION: MONITORING AND ENFORCEMENT OF CONFLICT OF INTEREST POLICY:

BOARD MEMBERS ARE REQUIRED TO COMPLETE CONFLICT OF INTEREST DISCLOSURE FORMS ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: PROCESS FOR DETERMINING COMPENSATION:

EXECUTIVE DIRECTOR'S COMPENSATION IS DECIDED VIA A REVIEW CONDUCTED BY THE CHAIR AND VICE CHAIR USING COMPARABILITY DATA, WHO THEN SUBMIT THE PROPOSED COMPENSATION TO THE FULL BOARD OF DIRECTORS FOR APPROVAL. THE ORGANIZATION DOES NOT HAVE PAID OFFICERS OR "KEY EMPLOYEES" AS DEFINED FOR FORM 990.

FORM 990, PART VI, SECTION C, LINE 19:

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

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13

Name of the organization FRIENDS OF THE MISSISSIPPI RIVER	Employer identification number 41-1763226
--	--

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTANTS & SUBCONTRACTORS:

PROGRAM SERVICE EXPENSES	325,918.
MANAGEMENT AND GENERAL EXPENSES	2,940.
FUNDRAISING EXPENSES	6,361.
TOTAL EXPENSES	335,219.

PAYROLL SERVICE:

PROGRAM SERVICE EXPENSES	2,820.
MANAGEMENT AND GENERAL EXPENSES	940.
FUNDRAISING EXPENSES	939.
TOTAL EXPENSES	4,699.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	339,918.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSS ON FUNDRAISING EVENTS	12,741.
----------------------------	---------

FORM 990, PART VII, LINE 26C:

EXPLANATION: OVERSIGHT OF AUDIT AN SELECTION OF INDEPENDENT ACCOUNTANT:  
THE ORGANIZATION'S FINANCE COMMITTEE OVERSEES THE OVERSIGHT OF THE  
AUDIT AND SELECTION OF THE INDEPENDENT ACCOUNTANT. THERE WAS NO CHANGE  
IN THE COMMITTEE'S PROCESS BETWEEN THE PRIOR AND CURRENT REPORTING  
YEARS.

Name of the organization FRIENDS OF THE MISSISSIPPI RIVER	Employer identification number 41-1763226
--	--

SCHEDULE C

EXPLANATION: LOBBYING ACTIVITIES:

FRIENDS OF THE MISSISSIPPI RIVER ENGAGES IN A VARIETY OF TYPES OF LOBBYING AND THE TOTAL AMOUNT OF LOBBYING EXPENDITURES CAN VARY WIDELY FROM YEAR TO YEAR.

THE ORGANIZATION CONDUCTED LOBBYING ACTIVITIES TO INFLUENCE ADMINISTRATIVE RULEMAKING PROCEDURES REGARDING THE MISSISSIPPI RIVER CRITICAL AREA RULES.

ADDITIONALLY, THE ORGANIZATION CONDUCTED LOBBYING ACTIVITIES DIRECTED AT INFLUENCING LEGISLATIVE AND ADMINISTRATIVE ACTIONS OF CITIES.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
	<b>FURNITURE &amp; FIXTURES</b>							
1	<b>FURNITURE</b>							
	07/01/98	200DB	5.00	17	3,217.		3,217.	0.
2	<b>CHAIRS</b>							
	01/13/99	200DB	3.00	17	523.		523.	0.
3	<b>CHAIRS</b>							
	06/23/99	200DB	3.00	17	174.		174.	0.
4	<b>TABLE</b>							
	07/13/99	200DB	3.00	17	92.		92.	0.
5	<b>TABLE</b>							
	12/01/99	200DB	3.00	17	45.		45.	0.
6	<b>DESKS</b>							
	05/16/00	200DB	3.00	17	400.		400.	0.
7	<b>CHAIRS</b>							
	06/13/00	200DB	3.00	17	159.		159.	0.
8	<b>TABLE</b>							
	08/22/00	200DB	3.00	17	125.		125.	0.
9	<b>BOOKSHELF</b>							
	06/28/00	200DB	3.00	17	159.		159.	0.
10	<b>TABLE</b>							
	11/17/00	200DB	3.00	17	100.		100.	0.
11	<b>CHAIRS</b>							
	09/14/00	200DB	3.00	17	219.		219.	0.
12	<b>CREDENZA</b>							
	01/17/02	200DB	5.00	17	112.		112.	0.
13	<b>DESKS</b>							
	01/25/02	200DB	5.00	17	176.		176.	0.
14	<b>CHAIRS</b>							
	01/25/02	200DB	5.00	17	130.		130.	0.
15	<b>DESKS</b>							
	10/16/03	200DB	3.00	17	162.		162.	0.
16	<b>CHAIRS</b>							
	10/21/03	200DB	5.00	17	228.		228.	0.
17	<b>CHAIRS</b>							
	10/21/03	200DB	5.00	17	228.		228.	0.
18	<b>FILE CABINET</b>							
	11/21/03	200DB	5.00	17	186.		186.	0.
19	<b>DESKS</b>							
	12/24/04	200DB	5.00	17	550.		550.	0.
20	<b>DESKS</b>							
	06/30/04	200DB	5.00	17	356.		356.	0.
21	<b>CUBICLE</b>							
	01/10/05	200DB	5.00	17	965.		965.	0.
39	<b>FILE CABINET</b>							
	10/30/01	200DB	3.00	17	352.		352.	0.
70	<b>18 CONF ROOM CHAIRS</b>							
	07/12/06	SL	7.00	16	1,800.		1,671.	129.
71	<b>CONF ROOM TABLE</b>							
	07/24/06	SL	7.00	16	1,300.		1,193.	107.
72	<b>ED DESK UNIT</b>							
	10/01/06	SL	7.00	16	2,062.		1,844.	218.
73	<b>PARTITIONS</b>							
	10/01/06	SL	7.00	16	4,181.		3,731.	450.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
74	WORKROOM FILING							
	100106	SL	7.00	16	440.		394.	46.
75	GABE DESK							
	072406	SL	7.00	16	450.		411.	39.
76	GABE FILE CABINETS							
	072406	SL	7.00	16	450.		411.	39.
77	ADMIN ASST DESK							
	072406	SL	7.00	16	316.		289.	27.
78	FILING CABINETS							
	100106	SL	7.00	16	225.		200.	25.
79	CONS DIR DESK							
	100106	SL	7.00	16	545.		487.	58.
80	ED DESK, LABOR							
	100106	SL	7.00	16	400.		356.	44.
81	WORKROOM FILING							
	100106	SL	7.00	16	770.		687.	83.
82	ACCT FILING CABINETS							
	100106	SL	7.00	16	950.		850.	100.
83	CONS DIR BOOK							
	100106	SL	7.00	16	198.		175.	23.
84	ED'S FILING CABINET							
	100106	SL	7.00	16	495.		444.	51.
91	DESK							
	101607	SL	7.00	16	541.		407.	77.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES							
					23,781.	0.	22,208.	1,516.
	MACHINERY & EQUIPMENT							
22	COMPUTERS							
	032597	200DB	3.00	17	317.		317.	0.
23	TELEPHONES							
	050798	200DB	3.00	17	3,540.		3,540.	0.
24	COMPUTERS							
	051398	200DB	3.00	17	2,604.		2,604.	0.
25	COMPUTERS							
	052798	200DB	3.00	17	860.		860.	0.
26	PRINTERS							
	061898	200DB	3.00	17	1,566.		1,566.	0.
27	COMPUTERS							
	031798	200DB	3.00	17	2,193.		2,193.	0.
28	COMPUTERS							
	062599	200DB	3.00	17	1,827.		1,827.	0.
29	TELEPHONES							
	072699	200DB	3.00	17	225.		225.	0.
30	COMPUTERS							
	092199	200DB	3.00	17	1,694.		1,694.	0.
31	FAX MACHINE							
	120699	200DB	3.00	17	200.		200.	0.
32	COMPUTERS							
	013100	200DB	3.00	17	300.		300.	0.
33	COMPUTERS							
	032000	200DB	3.00	17	994.		994.	0.
34	COMPUTERS							
	061300	200DB	3.00	17	994.		994.	0.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
35	TELEPHONES							
	07/26/00	200DB	3.00	17	225.		225.	0.
36	COMPUTERS							
	04/17/01	200DB	3.00	17	800.		800.	0.
37	COMPUTERS							
	08/14/01	200DB	3.00	17	4,880.		4,880.	0.
38	TELEPHONES							
	09/07/00	200DB	3.00	17	200.		200.	0.
40	TELEPHONES							
	01/30/02	200DB	3.00	17	1,720.		1,720.	0.
41	TELEPHONES							
	06/29/02	200DB	3.00	17	125.		125.	0.
42	REFRIGERATOR							
	03/22/02	200DB	7.00	17	220.		220.	0.
43	COMPUTERS							
	03/28/03	200DB	3.00	17	1,040.		1,040.	0.
44	COMPUTERS							
	09/25/03	200DB	3.00	17	1,515.		1,515.	0.
45	TELEPHONES							
	10/27/03	200DB	3.00	17	1,700.		1,700.	0.
46	COMPUTERS							
	11/21/03	200DB	3.00	17	1,378.		1,378.	0.
47	COMPUTERS							
	11/21/03	200DB	3.00	17	92.		92.	0.
48	COMPUTERS							
	02/05/04	200DB	3.00	17	1,354.		1,354.	0.
49	COMPUTERS							
	02/12/04	200DB	3.00	17	1,378.		1,378.	0.
50	COMPUTERS							
	02/12/04	200DB	3.00	17	1,475.		1,475.	0.
51	COMPUTERS							
	03/05/04	200DB	3.00	17	570.		570.	0.
52	COMPUTERS							
	05/06/04	200DB	3.00	17	156.		156.	0.
53	DIGITAL PROJECTOR							
	05/06/04	200DB	3.00	17	1,838.		1,838.	0.
54	DIGITAL CAMERA							
	05/06/04	200DB	3.00	17	704.		704.	0.
55	SCANNER							
	05/06/04	200DB	3.00	17	600.		600.	0.
56	COMPUTERS							
	12/24/04	200DB	3.00	17	1,529.		1,529.	0.
57	TELEPHONES							
	01/01/05	200DB	3.00	17	1,000.		1,000.	0.
58	SOFTWARE							
	02/18/05	200DB	3.00	17	1,189.		1,189.	0.
59	TELEPHONES							
	11/01/05	200DB	3.00	17	801.		801.	0.
60	COMPUTER							
	01/17/06	SL	5.00	16	1,299.		1,299.	0.
61	3 PHONES							
	02/25/06	SL	5.00	16	480.		480.	0.
62	MRC COORDINATED LAPTOP							
	04/21/06	SL	5.00	16	1,401.		1,401.	0.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
63	PHONES							
	05/17/06	SL	5.00	16	900.		900.	0.
65	GABE'S MACBOOK							
	10/18/06	SL	5.00	16	1,958.		1,958.	0.
66	GRAPHIC DESIGN							
	11/07/06	SL	5.00	16	999.		999.	0.
67	TEMP STAFF MAC							
	10/18/06	SL	5.00	16	734.		734.	0.
68	DIR DEV IMAC							
	10/18/06	SL	5.00	16	1,199.		1,199.	0.
69	ACCOUNTANT							
	10/18/06	SL	5.00	16	337.		337.	0.
85	WHITNEY'S COMPUTER							
	07/31/07	SL	5.00	16	2,150.		2,150.	0.
86	BANNER							
	08/03/07	SL	7.00	16	1,298.		1,003.	185.
87	MAC MINI							
	09/20/07	SL	5.00	16	1,244.		1,244.	0.
88	SPEAKER PHONE							
	11/20/07	SL	5.00	16	625.		625.	0.
89	GIS EQUIPMENT							
	11/29/07	SL	5.00	16	4,224.		4,224.	0.
90	COLOR PRINTER							
	12/17/07	SL	5.00	16	875.		875.	0.
92	COMPUTER							
	04/29/08	SL	5.00	16	2,527.		2,358.	168.
93	MACBOOK							
	01/29/09	SL	5.00	16	1,020.		800.	204.
94	MACBOOK							
	06/11/09	SL	5.00	16	1,100.		788.	220.
95	2 APPLE MACBOOK LAPTOPS							
	07/23/09	SL	5.00	16	2,319.		1,585.	464.
96	OFFICE CHAIR							
	10/28/09	SL	5.00	16	60.		60.	0.
97	DELL PL							
	12/31/09	SL	5.00	16	1,176.		705.	235.
98	APPLE MACBOOK							
	03/21/11	SL	5.00	16	1,480.		518.	296.
99	APPLE MC							
	04/13/11	SL	5.00	16	1,700.		595.	340.
101	COMPUTER							
	07/11/12	SL	5.00	16	1,010.		101.	202.
102	COMPUTER							
	07/01/12	SL	5.00	16	2,098.		210.	420.
103	MICROCENTER - APPLE							
	03/01/13	SL	5.00	16	1,061.			177.
104	MICROCENTER - ARLINGTON MAC							
	06/01/13	SL	5.00	16	1,003.			117.
105	MICROCENTER - APPLE							
	11/01/13	SL	5.00	16	1,050.			35.
106	FILEMAKER SOFTWARE							
	12/31/13	SL	5.00	16	5,250.			0.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT							
					86,380.	0.	70,951.	3,063.





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- CURRENT YEAR FEDERAL - FRIENDS OF THE MISSISSIPPI RIVER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & FIXTURES											
1	FURNITURE	070198	200DB	5.00	17	3,217.			3,217.	3,217.		0.
2	CHAIRS	011399	200DB	3.00	17	523.			523.	523.		0.
3	CHAIRS	062399	200DB	3.00	17	174.			174.	174.		0.
4	TABLE	071399	200DB	3.00	17	92.			92.	92.		0.
5	TABLE	120199	200DB	3.00	17	45.			45.	45.		0.
6	DESKS	051600	200DB	3.00	17	400.			400.	400.		0.
7	CHAIRS	061300	200DB	3.00	17	159.			159.	159.		0.
8	TABLE	082200	200DB	3.00	17	125.			125.	125.		0.
9	BOOKSHELF	062800	200DB	3.00	17	159.			159.	159.		0.
10	TABLE	111700	200DB	3.00	17	100.			100.	100.		0.
11	CHAIRS	091400	200DB	3.00	17	219.			219.	219.		0.
12	CREDENZA	011702	200DB	5.00	17	112.			112.	112.		0.
13	DESKS	012502	200DB	5.00	17	176.			176.	176.		0.
14	CHAIRS	012502	200DB	5.00	17	130.			130.	130.		0.
15	DESKS	101603	200DB	3.00	17	162.			162.	162.		0.
16	CHAIRS	102103	200DB	5.00	17	228.			228.	228.		0.
17	CHAIRS	102103	200DB	5.00	17	228.			228.	228.		0.

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- CURRENT YEAR FEDERAL - FRIENDS OF THE MISSISSIPPI RIVER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
18	FILE CABINET	112103	200DB	5.00	17	186.			186.	186.		0.
19	DESKS	122404	200DB	5.00	17	550.			550.	550.		0.
20	DESKS	063004	200DB	5.00	17	356.			356.	356.		0.
21	CUBICLE	011005	200DB	5.00	17	965.			965.	965.		0.
39	FILE CABINET	103001	200DB	3.00	17	352.			352.	352.		0.
70	18 CONF ROOM CHAIRS	071206	SL	7.00	16	1,800.			1,800.	1,671.		129.
71	CONF ROOM TABLE	072406	SL	7.00	16	1,300.			1,300.	1,193.		107.
72	ED DESK UNIT	100106	SL	7.00	16	2,062.			2,062.	1,844.		218.
73	PARTITIONS	100106	SL	7.00	16	4,181.			4,181.	3,731.		450.
74	WORKROOM FILING	100106	SL	7.00	16	440.			440.	394.		46.
75	GABE DESK	072406	SL	7.00	16	450.			450.	411.		39.
76	GABE FILE CABINETS	072406	SL	7.00	16	450.			450.	411.		39.
77	ADMIN ASST DESK	072406	SL	7.00	16	316.			316.	289.		27.
78	FILING CABINETS	100106	SL	7.00	16	225.			225.	200.		25.
79	CONS DIR DESK	100106	SL	7.00	16	545.			545.	487.		58.
80	ED DESK, LABOR	100106	SL	7.00	16	400.			400.	356.		44.
81	WORKROOM FILING ACCT FILING	100106	SL	7.00	16	770.			770.	687.		83.
82	CABINETS	100106	SL	7.00	16	950.			950.	850.		100.

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- CURRENT YEAR FEDERAL - FRIENDS OF THE MISSISSIPPI RIVER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
83	CONS DIR BOOK	100106	SL	7.00	16	198.			198.	175.		23.
84	ED'S FILING CABINET	100106	SL	7.00	16	495.			495.	444.		51.
91	DESK	101607	SL	7.00	16	541.			541.	407.		77.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTUR MACHINERY & EQUIPMENT					23,781.		0.	23,781.	22,208.	0.	1,516.
22	COMPUTERS	032597	200DB	3.00	17	317.			317.	317.		0.
23	TELEPHONES	050798	200DB	3.00	17	3,540.			3,540.	3,540.		0.
24	COMPUTERS	051398	200DB	3.00	17	2,604.			2,604.	2,604.		0.
25	COMPUTERS	052798	200DB	3.00	17	860.			860.	860.		0.
26	PRINTERS	061898	200DB	3.00	17	1,566.			1,566.	1,566.		0.
27	COMPUTERS	031798	200DB	3.00	17	2,193.			2,193.	2,193.		0.
28	COMPUTERS	062599	200DB	3.00	17	1,827.			1,827.	1,827.		0.
29	TELEPHONES	072699	200DB	3.00	17	225.			225.	225.		0.
30	COMPUTERS	092199	200DB	3.00	17	1,694.			1,694.	1,694.		0.
31	FAX MACHINE	120699	200DB	3.00	17	200.			200.	200.		0.
32	COMPUTERS	013100	200DB	3.00	17	300.			300.	300.		0.
33	COMPUTERS	032000	200DB	3.00	17	994.			994.	994.		0.
34	COMPUTERS	061300	200DB	3.00	17	994.			994.	994.		0.

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- CURRENT YEAR FEDERAL - FRIENDS OF THE MISSISSIPPI RIVER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
35	TELEPHONES	072600	200DB	3.00	17	225.			225.	225.		0.
36	COMPUTERS	041701	200DB	3.00	17	800.			800.	800.		0.
37	COMPUTERS	081401	200DB	3.00	17	4,880.			4,880.	4,880.		0.
38	TELEPHONES	090700	200DB	3.00	17	200.			200.	200.		0.
40	TELEPHONES	013002	200DB	3.00	17	1,720.			1,720.	1,720.		0.
41	TELEPHONES	062902	200DB	3.00	17	125.			125.	125.		0.
42	REFRIGERATOR	032202	200DB	7.00	17	220.			220.	220.		0.
43	COMPUTERS	032803	200DB	3.00	17	1,040.			1,040.	1,040.		0.
44	COMPUTERS	092503	200DB	3.00	17	1,515.			1,515.	1,515.		0.
45	TELEPHONES	102703	200DB	3.00	17	1,700.			1,700.	1,700.		0.
46	COMPUTERS	112103	200DB	3.00	17	1,378.			1,378.	1,378.		0.
47	COMPUTERS	112103	200DB	3.00	17	92.			92.	92.		0.
48	COMPUTERS	020504	200DB	3.00	17	1,354.			1,354.	1,354.		0.
49	COMPUTERS	021204	200DB	3.00	17	1,378.			1,378.	1,378.		0.
50	COMPUTERS	021204	200DB	3.00	17	1,475.			1,475.	1,475.		0.
51	COMPUTERS	030504	200DB	3.00	17	570.			570.	570.		0.
52	COMPUTERS	050604	200DB	3.00	17	156.			156.	156.		0.
53	DIGITAL PROJECTOR	050604	200DB	3.00	17	1,838.			1,838.	1,838.		0.

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
54	DIGITAL CAMERA	050604	200DB	3.00	17	704.			704.	704.		0.
55	SCANNER	050604	200DB	3.00	17	600.			600.	600.		0.
56	COMPUTERS	122404	200DB	3.00	17	1,529.			1,529.	1,529.		0.
57	TELEPHONES	010105	200DB	3.00	17	1,000.			1,000.	1,000.		0.
58	SOFTWARE	021805	200DB	3.00	17	1,189.			1,189.	1,189.		0.
59	TELEPHONES	110105	200DB	3.00	17	801.			801.	801.		0.
60	COMPUTER	011706	SL	5.00	16	1,299.			1,299.	1,299.		0.
61	3 PHONES	022506	SL	5.00	16	480.			480.	480.		0.
62	MRC COORDINATED LAPTOP	042106	SL	5.00	16	1,401.			1,401.	1,401.		0.
63	PHONES	051706	SL	5.00	16	900.			900.	900.		0.
65	GABE'S MACBOOK	101806	SL	5.00	16	1,958.			1,958.	1,958.		0.
66	GRAPHIC DESIGN	110706	SL	5.00	16	999.			999.	999.		0.
67	TEMP STAFF MAC	101806	SL	5.00	16	734.			734.	734.		0.
68	DIR DEV IMAC	101806	SL	5.00	16	1,199.			1,199.	1,199.		0.
69	ACCOUNTANT	101806	SL	5.00	16	337.			337.	337.		0.
85	WHITNEY'S COMPUTER	073107	SL	5.00	16	2,150.			2,150.	2,150.		0.
86	BANNER	080307	SL	7.00	16	1,298.			1,298.	1,003.		185.
87	MAC MINI	092007	SL	5.00	16	1,244.			1,244.	1,244.		0.

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
88	SPEAKER PHONE	112007	SL	5.00	16	625.			625.	625.		0.
89	GIS EQUIPMENT	112907	SL	5.00	16	4,224.			4,224.	4,224.		0.
90	COLOR PRINTER	121707	SL	5.00	16	875.			875.	875.		0.
92	COMPUTER	042908	SL	5.00	16	2,527.			2,527.	2,358.		168.
93	MACBOOK	012909	SL	5.00	16	1,020.			1,020.	800.		204.
94	MACBOOK	061109	SL	5.00	16	1,100.			1,100.	788.		220.
95	2 APPLE MACBOOK LAPTOPS	072309	SL	5.00	16	2,319.			2,319.	1,585.		464.
96	OFFICE CHAIR	102809	SL	5.00	16	60.			60.	60.		0.
97	DELL PL	123109	SL	5.00	16	1,176.			1,176.	705.		235.
98	APPLE MACBOOK	032111	SL	5.00	16	1,480.			1,480.	518.		296.
99	APPLE MC	041311	SL	5.00	16	1,700.			1,700.	595.		340.
101	COMPUTER	071112	SL	5.00	16	1,010.			1,010.	101.		202.
102	COMPUTER	070112	SL	5.00	16	2,098.			2,098.	210.		420.
103	MICROCENTER - APPLE	030113	SL	5.00	16	1,061.			1,061.			177.
104	MICROCENTER - ARLINGTON MAC	060113	SL	5.00	16	1,003.			1,003.			117.
105	MICROCENTER - APPLE	110113	SL	5.00	16	1,050.			1,050.			35.
106	FILEMAKER SOFTWARE	123113	SL	5.00	16	5,250.			5,250.			0.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPM					86,380.		0.	86,380.	70,951.	0.	3,063.

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - FRIENDS OF THE MISSISSIPPI RIVER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	OTHER LEASEHOLD IMPROVEMENTS	082806	SL	6.00	16	29,763.			29,763.	29,763.		0.
100	WALL/DOOR	040111	SL	3.00	16	3,260.			3,260.	1,903.		1,087.
	* 990 PAGE 10 TOTAL OTHER					33,023.		0.	33,023.	31,666.	0.	1,087.
	* GRAND TOTAL 990 PAGE 10 DEPR					143,184.		0.	143,184.	124,825.	0.	5,666.

# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Information about Form 8868 and its instructions is at** [www.irs.gov/form8868](http://www.irs.gov/form8868) .

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

*Do not complete Part II unless* you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file)** . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  <b>FRIENDS OF THE MISSISSIPPI RIVER</b>	Employer identification number (EIN) or  <b>41-1763226</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>360 NORTH ROBERT STREET, NO. 400</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ST. PAUL, MN 55101</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**BRUCE FREIDSON**

• The books are in the care of ▶ **360 NORTH ROBERT STREET #400 - ST. PAUL, MN 55101**  
Telephone No. ▶ **651-222-2193** Fax No. ▶ \_\_\_\_\_

- 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.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year **2013** or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



# TAX RETURN FILING INSTRUCTIONS

MINNESOTA ANNUAL REPORT

FOR THE YEAR ENDING

December 31, 2013

<b>Prepared for</b>	Friends of the Mississippi River 360 North Robert Street No. 400 St. Paul, MN 55101
<b>Prepared by</b>	Judd, Ostermann & Demro, Ltd. 3600 American Blvd W, #115 Bloomington, MN 55431
<b>Mail tax return to</b>	Office of the Attorney General Suite 1200, Bremer Tower 445 Minnesota Street St. Paul, MN 55101-2130
<b>Return must be mailed on or before</b>	July 15, 2014
<b>Special Instructions</b>	<p>The report should be signed and dated by the authorized individual(s).</p> <p>Enclose a check for \$25 made payable to State of Minnesota. Include the organization's Minnesota charitable organization number and Annual Report on the remittance.</p>

# STATE OF MINNESOTA

## CHARITABLE ORGANIZATION INITIAL REGISTRATION & ANNUAL REPORT FORM

ATTORNEY GENERAL LORI SWANSON

SUITE 1200, BREMER TOWER

445 MINNESOTA STREET

ST. PAUL, MN 55101-2130

(651) 757-1311

(651) 296-1410 (TTY)

www.ag.state.mn.us

Annual Reporting

Initial Registration

FEDERAL EIN NUMBER: 41-1763226

FOR YEAR ENDING: 12/31/2013

### SECTION A: REQUIRED INFORMATION FOR INITIAL REGISTRATION & ANNUAL REPORTING

1. Legal Name of Organization: FRIENDS OF THE MISSISSIPPI RIVER

If annual reporting, is this a new name since the organization's last filing?

Yes

No

If so, please state former name: \_\_\_\_\_

2. List all names under which the organization solicits contributions:

\_\_\_\_\_  
\_\_\_\_\_

3. Mailing Address of Organization (required)

Physical Address of Organization (required)

360 NORTH ROBERT STREET  
ST. PAUL, MN 55101

360 NORTH ROBERT STREET  
ST. PAUL, MN 55101

4. Contact Person WHITNEY CLARK

E-mail WCLARK@FMR.ORG

Tel. No. 651-222-2193

Fax No. \_\_\_\_\_

5. Does the organization use the services of a professional fund-raiser (outside solicitor or consultant)?

Yes

No

If so, provide name and address of any outside professional fund-raiser employed by the organization and state the total amount of compensation each outside fund-raiser received from the filing organization during the year. Attach schedule if more than one.

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Compensation \_\_\_\_\_

6. a) Does this professional fund-raiser solicit or consult in Minnesota?

Yes

No

b) Is this professional fund-raiser registered to solicit or consult in Minnesota?

Yes

No

7. Month and day accounting year ends: 12/31

8. Has the organization included the filing fee, late fee (if any) and all attachments required by the instructions?

Yes

No

Office Use Only:  ARF  \$25  \$50  N (e-Postcard)  990  EZ  PF  FES  SIG  BD  SAL  Audit

01/13

Upon request this material can be made available in alternate formats.

399801  
05-01-13

9. This Section A(9) must be completed by organizations filing a 990-N (e-Postcard) or organizations whose filing does not contain the information requested below. This includes organizations that: 1) do not file an IRS Form 990, 2) file an IRS Form 990-EZ or 990-PF, or 3) organizations that file a group return that does not include the filing organization's individual financial information.

**INCOME**

Contributions from the public	\$	<u>556,515.</u>
Government Grants	\$	<u>393,048.</u>
Other revenue	\$	<u>635,572.</u>
<b>TOTAL REVENUE</b>	\$	<u>1,585,135.</u>

EXCESS or DEFICIT	\$	<u>-40,427.</u>
TOTAL Assets	\$	<u>1,426,332.</u>
TOTAL Liabilities	\$	<u>149,974.</u>

**END OF YEAR FUND BALANCE/NET WORTH** (Assets minus Liabilities) \$ 1,276,358.

**SECTION C: REQUIRED FOR ANNUAL REPORTING ONLY**

*ALL Annual Report filers MUST complete questions 1-6*

1. Has the organization's accounting year changed since the last report was filed?  Yes  No  
 If yes, provide the new year-end date: \_\_\_\_\_

2. **Attach** an explanation if there has been any change in the organization's tax status with the Internal Revenue Service; a significant change in the purposes of the organization; or if the organization's right to solicit funds has been denied, suspended, revoked or enjoined by any state agency or court in any state, or if there are proceedings pending.  None  Attached

3. List of the five highest paid directors, officers, and employees of the organization and its related organizations, as that term is defined by section 317A.011, subdivision 18, that receive total compensation of more than \$100,000, together with the compensation paid to each. For purposes of this subdivision, "compensation" is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. The value of fringe benefits and deferred compensation paid by the charitable organization and all related organizations as that term is defined by section 317A.011, subdivision 18, shall also be reported as a separate item for each person whose compensation is required to be reported pursuant to this subdivision.

	Name/Title	Compensation	Deferred Compensation	Fringe Benefits
1				
2				
3				
4				
5				

4. **Attach** a list of organization's board of directors.  Attached  Included in IRS return

5. **Attach a GAAP audit** if total revenue exceeds \$750,000.  Attached  
 Audit not included under the Food Shelf Exemption (excluding from total revenue the value of food donated to a nonprofit food shelf for redistribution at no cost).  Audit not required

6. Minnesota law requires that an organization file a copy of all tax or informational returns filed with the IRS, including IRS Form 990-N (e-Postcard), 990, 990-EZ, or 990-PF, including all schedules and amendments. Has the organization included with this annual report a copy of all tax or informational returns, including IRS Form 990-N (e-Postcard), 990, 990-EZ or 990-PF that it filed with the IRS (excluding Schedule B or any other donor list)?  Yes  No (Not required to file a return with IRS or files a group return).

*NOTE: By answering YES to the above question, you are attesting that the IRS informational return filed with this office is an exact copy, including all schedules and attachments, of the IRS informational return filed with the IRS (excluding Schedule B or any other donor list the IRS may require).*

7. This Section C(7) must be completed by organizations that: 1) do not file an informational return with the IRS; 2) file a 990-N (e-Postcard), 990-EZ, or 990-PF; 3) file a group return that does not include the filing organization's functional expense information; or 4) file an IRS Form 990 that does not contain a completed functional expenses statement within the IRS Form 990.

<b>Statement of Functional Expenses</b>				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the U.S.				
<b>2</b> Grants and other assistance to individuals in the U.S.				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services				
<b>f</b> Investment management fees				
<b>g</b> Other				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> 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.)				
<b>a</b> _____				
<b>b</b> _____				
<b>c</b> _____				
<b>d</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24d				
<b>26</b> <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				

**Must be prepared in accordance with generally accepted accounting principles.**  
**For 990-EZ filers: Column A, Line 25 should equal line 17 IRS Form 990-EZ**  
**For 990-PF filers: Column A, Line 25 should equal line 26 IRS Form 990-PF**  
**The total of Column A, lines 1 through 24d should equal line 25a.**  
**The total of lines 25b, 25c and 25d, should equal line 25a**

**SECTION D: REQUIRED FOR INITIAL REGISTRATION & ANNUAL REPORTING**

**BOARD OF DIRECTORS**  
**SIGNATURES AND ACKNOWLEDGMENT**

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

**BOARD CHAIR** \_\_\_\_\_ (Title) and \_\_\_\_\_ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

\_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) adopted on the \_\_\_\_\_

day of \_\_\_\_\_, 20 \_\_\_\_, approving the contents of the document, and do hereby certify that the

\_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the finances of the organization. We

further state that the information supplied is true, correct and complete to the best of our knowledge.

**DEANNA WIENER**

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

**BOARD CHAIR**

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**\* NOTICE \***

**Documents required to be filed are public records. Please do not include social security numbers, driver's license numbers or bank account numbers on the documents filed with this Office as they are not required, but could become part of the public records. A charitable organization is not required to file a list of its donors. If it is included, it may become part of the public file.**

AG: #3124563-v1