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

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public Inspection

A	For the	2018 cale	endar year, or tax year beginning January , 2018, and ending	Dece	mber	, 20 18	
В	Check if	applicable:	C Name of organization Hmong Cultural Center of Minnesota		D Employ	er identification nu	ımber
	Address		Doing business as			41-1752391	
$\overline{}$	Name ch		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telepho	ne number	
\exists	Initial retu		375 University Ave W. #204				
						651-917-9937	
		n/terminated					
	Amended		St Paul, MN 55103-2060		G Gross re		472,463
	Application		9.		•	subordinates? Yes	∐ No
						s included? L Yes	
<u> </u>	Tax-exen	npt status:	✓ 501(c)(3)	If "No	o," attach a	a list. (see instruction	ns)
J	Website:			H(c) Group	exemption	number ▶	
war wiresamo	CONTRACTOR OF THE PROPERTY OF	rganization:	✓ Corporation Trust Association Other ▶ L Year of formation:	1992	M State	of legal domicile:	MN
P	arit II	Summ	ary				
	1	Briefly de	escribe the organization's mission or most significant activities: To promot	te the pers	sonal dev	elopment of chi	ldren,
9		vouth and	adults through cultural education while providing resources that enhance cro	oss-cultura	al awarer	ess between Hr	กดทต
Governance	ł	and non-l					
E	1		is box $\triangleright \square$ if the organization discontinued its operations or disposed of m	nore than	25% of	ite not accote	
Š	1		of voting members of the governing body (Part VI, line 1a)		3		
	1						6
Activities &	1		of independent voting members of the governing body (Part VI, line 1b) .		4		6
200	1		(5		19
Ę	1		nber of volunteers (estimate if necessary)		6		25
⋖	7a	Total unr	elated business revenue from Part VIII, column (C), line 12		7a		0
	b	Net unre	lated business taxable income from Form 990-T, line 38		7b		0
				Prior Ye	ar	Current Ye	ar
ø	8	Contribut	tions and grants (Part VIII, line 1h)		364,350		492,976
Revenue	9	Program	service revenue (Part VIII, line 2g)	W-411	0		0
e∧e	ł.	-	ent income (Part VIII, column (A), lines 3, 4, and 7d)		0		
ď	1		venue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1,295		8,928
	1		enue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)				
	· · · · · · · · · · · · · · · · · · ·		nd similar amounts paid (Part IX, column (A), lines 1–3)		365,645		501,904
	1				0		0
			paid to or for members (Part IX, column (A), line 4)		0		0
Expenses	Į.		other compensation, employee benefits (Part IX, column (A), lines 5–10)		319,987		324,152
ë	li .		onal fundraising fees (Part IX, column (A), line 11e)		0	www.	100, 578 W 100, 500 CO. F
X	1		draising expenses (Part IX, column (D), line 25) ▶				
ш			penses (Part IX, column (A), lines 11a-11d, 11f-24e)		136,045		148,708
	18	Total exp	penses. Add lines 13–17 (must equal Part IX, column (A), line 25)		456,032		472,860
	19	Revenue	less expenses. Subtract line 18 from line 12		-58,822		21,674
P 88			Begi	nning of Cur	rent Year	End of Yea	
Net Assets or Fund Balances	20	Total ass	ets (Part X, line 16)		68,142		12,830
ASS d Ba	21		ilities (Part X, line 26)		8,521	***************************************	54,533
Fig	22		ts or fund balances. Subtract line 21 from line 20		59,621		-41,703
	ani II		ture Block		33,02 1		*41,703
() () () () () () () () () ()			ry, I declare that I have examined this return, including accompanying schedules and statement	to and to th	a boot of r	nu knowledge, and	ballaf it ia
			ete. Declaration of preparer (other than officer) is based on all information of which preparer has			ny knowledge and	Dellei, II IS
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Siç	***	k / Cign!	ature of officer	D-4	11/1/2	7/19	
	-	/ / -	" The second of	Dat	е		
He	re		MUY HER, BOARD CHAIR				
			or print name and title '		·	····	
Pα	id	Print/Ty	pe preparer's name Preparer's signature Date	-110	Check	✓ if PTIN	
	eparei	Renee 1	Torian Cliul Jouan 10/2	0/19	self-emp		3906
	e Only		-	Firm	's EIN ▶	81-454334	
ಆ ವ	J VIII)	y	ddress ▶ 77 Garden Dr., Burnsville, MN 55337		ne no.	612-940-665	
Ma	y the IR		s this return with the preparer shown above? (see instructions)			V Yes	
-							

Page	2
raye	Size.

Parit	
4	Check if Schedule O contains a response or note to any line in this Part III
1	To promote the personal development of children, youth and adults through cultural education while providing resources that
	enhance cross-cultural awareness between Hmong and non-Hmong.
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
4	If "Yes," describe these changes on Schedule O. 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 \$ 166,327 including grants of \$) (Revenue \$ 172,980)
	The Adult Basic Education Programs at Hmong Cultural Center includes English as a Second Language (ESL) Classes, Occupational
	English Classes, Job Counseling Services and Citizenship Classes. Hmong Cultural Center is a member of the Saint Paul Community
	Litieracy Consortium. Hmong Wedding and Funeral Songs Program - This 25 year old program at Hmong Cultural Center teaches
	adults and youth traditional orally recited songs and procedures associated with MeejKoob (the traditional Hmong Marriage
	Ceremony) and Kev PamTuag (Funeral Ceremony) in order to help ensure the survival of Hmong culture and traditions.
4b	(Code:) (Expenses \$170,495 including grants of \$) (Revenue \$154,070)
	Resource center for local and national use. Activities include "Hmong 101" program to responded to the need for community
	education about the Hmong experience, Hmong history and culture and Hmong American contributions to the U.S. The Hmong
	Cultural Center provides comprehensive and interactive multicultural education presentations about the Hmong to groups in
	Minnesota, the Upper Midwest and the entire U,S. (www.hmong101.com)
4c	(Code:) (Expenses \$ 28,413 including grants of \$) (Revenue \$ 57,000)
	Cultural programs, including the popular afterschool Qeej classes at Hmong Cultural Center teach students in the art of the Qeej -
	a traditional instrument widely known as a cultural symbol of Hmong identity. Lessons include playing and dancing with the Qeej
	instrument.
4d	Other program services (Describe in Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$) Total program service expenses ▶
70	rotal program outriou expenses a

Part I	Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	1	
	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	<u>,</u>	
2 3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to	3		1
4	candidates for public office? If "Yes," complete Schedule C, Part I			—
E	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		√
5	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		1
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		1
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		1
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		1
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		1
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? If "Yes," complete Schedule D, Part VI	11a	1	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		1
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		1
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		1
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
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>	11f		1
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		1
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		1
13 14a	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E Did the organization maintain an office, employees, or agents outside of the United States?	13 14a		1
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
b	fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.	14b		✓
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		1
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	16		1
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		1
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</i> "Yes," <i>complete Schedule G, Part II</i>	18		1
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		1
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		1
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .	20b	ļ	1
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		1
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Parti l	Checklist of Required Schedules (continued)		1	
00	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
22	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	24a		✓
b	through 24d and complete Schedule K. If "No," go to line 25a	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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		✓
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 "Yes," complete Schedule L, Part II	26		✓
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>	27		✓
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):			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		1
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		✓
c 29	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> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	28c		1
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	30		1
31	conservation contributions? If "Yes," complete Schedule M	31	ļ	1
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		1
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		1
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		1
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		1
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		1
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		1
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	✓	
Pari	Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V			
-		English to the con-	Yes	No
1a	Effect the fight to perfect in 2000 and the first terms of the first t	o		
b	Litter the hamber of Fermi W Zer molecular line van Ziner e in the appropriate	p		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	/	
***************************************	reportable garriing (garribing) withings to prize withers:	- Commission	m 99 0	(201

Statements, filed for the calendar year ending with or within the year covered by this return Statements, filed for the calendar year ending with or within the year covered by this return I bit at least one is reported on line 2a, did the organization file all required faced amployment to xerturns? Note, if the sum of fines is and 2a is greater than 250, you may be required to refler (see instructions) Bit did an one of the see and 2a is greater than 250, you may be required to refler (see instructions) Bit did a Form 990-T for this year? If "No" to line 2b, provide an explanation in Schedule 0. 3b Jan 24 At any time during the calendar year, did the organization that an interest in or a significance or the enthurthy own a financial account in a freeign country (such as a tank account, securities account, or other financial accounts (FBAP). See instructions for filing requirements for findEN Form 114, Report of Foreign Bank and Financial Accounts (FBAP). Was the organization a party to a prohibited tax sheller transaction at any time during the tax year? 5b Was the organization aparty to a prohibited tax sheller transaction at any time during the tax year? 5c in "Yes" of the organization that it was or is a prayty to a prohibited tax sheller transaction or it any time during the tax year? 5c in "Yes" to the organization and the server and tax deductible as charitable contributions? 5c if "Yes" to did the organization include with every solicitation and explains statement that such contributions or gifts were not tax deductible? 7c Organizations that may receive deductible contributions under section 170(c). 8d if "Yes," did the organization notify the donor of the value of the goods or services provided? 9b If "Yes," did the organization notify the donor of the value of the goods or services provided? 1 If "Yes," indicate the runnbar of Forms 8282 filed during the year 9c I was a final production of the payor? 1 If "Yes," indicate the runnbar of Forms 8282 filed during the year 9c I was a fin	Pent	Statements Regarding Other IRS Filings and Tax Compliance (continued)		_x_xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		
Statements, filed for the calendary year ending with or within the year covered by this return 2 1 2 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					Yes	No
b If all least one is reported on line 2a, did the organization file all required federal employment tax returns? Note, if the sum of lines is and 2a is greater than 250, your may be required to e-file [see instructions] 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3b If "Yea," has it filed a Form 990-17 of this year? If "Mo" or and 2b, provide an explanation in Schedule O. 4a All any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account; line during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account; or the same of the foreign country; and the comparization in a present of the foreign school and the same interest in a financial financial Accounts (FBAP). 5a Was the organization sparry to a prohibited tax shelter transaction? 5b If "Yes," did the organization that it was or is a party to a prohibited tax shelter transaction? 6c If If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 7 Organizations that may receive deductible contributions under section 17(o). 8 If "Yes," indicate that my the contribution of the value of the goods or services provided? 9 If If "Yes," indicate the number of Forms 8282 fleed during the year 9 Organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 9 If "Yes," indicate the number of Forms 8282 fleed during the year 10 Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file form 8282? 11 If yes, "	2a					
Note. If the sum of lines 1s and 2s is greater than 250, you may be required to e-rife (see instructions). 3 Did the reganization have unrelated business gross income of \$1,000 or more during the year? 3 A vary time during the calendar year, did the organization have an explanation in Schedule O. 4 At any time during the calendar year, did the organization have an interest in, or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 5 B 'Yes," enter the name of the foreign country (such as a bank account, securities account, or other financial account)? 5 B 'Yes," enter the name of the foreign country. 5 Soo instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5 Was the organization aparty to a prohibited tax shelfer transaction? 5 D 'Did any toxable party notify the organization that it was or is a party to a prohibited tax shelfer transaction? 5 D' Did any toxable party notify the organization into it was or is a party to a prohibited tax shelfer transaction? 5 D' Was the organization have annual gross receipts that are normally greater than \$100,000, and did the organization sold the very solicitation an express statement that such contributions or gifts were not tax deductible? 6 D' Was the organization received eductible contributions under section 170(c). 6 D' Organization state may receive deductible contributions under section 170(c). 6 D' Organization state any receive deductible contributions under section 170(c). 6 D' Organization state any receive deductible contributions under section 170(c). 6 D' Organization state any receive deductible contributions under section 170(c). 6 D' Id the organization neceive a payment in excess of \$75 made partly as a contribution of the system of						
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 4a A says time during the calendar year, did the organization have an interest in, or a signature or other authority over, at financial account in a foreign country (such as a bank account, ecurities account), or other financial account)? 5b If "Yes," either the name of the foreign country. ▶ 5c Instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5w Was the organization apprive on prohibited tax sheller transaction at any time during the tax year? 5c Indicate the organization of the did the organization in Bank and Financial accounts (FBAR). 5c Instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5c Was the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions file form 8886-7? 5c Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions file form 8886-7? 5c Did the organization include with every solicitation an express statement that such contributions or dist were not tax deductible? 7 Organizations that may receive deductible contributions under section 170(c). 8 Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 Did the organization receive any payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 8 Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 9 Did the organization received a contribution of outlified intellectual property, did the organization file a form 1809 the sponsoring organization meeted a contribution of outlified intellectual property, did the organization file a form 1809 the sponsoring organizat	b			2b	√	residence.
b If "Yes," has if filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O. 4a At any time during the calendary very, cited the organization have an interest in, or a signature or other authority or a financial account; in a foreign country (such as a bank account, securities account, or other financial account)? b If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5b Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? c If "Yes," to line 5a or 5b, clid the organization filial five organization in that it was or is a party to a prohibited tax shelter transaction? c If "Yes," a time 5a or 5b, clid the organization in that it was or is a party to a prohibited tax shelter transaction organization societ any contributions that were not tax deductible as charitable contributions? b If "Yes," fild the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 7 Organizations that may receive deductible contributions under section 170(c). b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7 b If "Yes," indicate the number of Forms 8826 filed during the year b Did the organization sell, exchange, or otherwise dispose of tangible parsonal property for which it was required to file Form 8822? d If "Yes," indicate the number of Forms 8826 filed during the year b Did the organization received a contribution of qualified intellectual property, did the organization file Form 8893 as required? 7 b Did the organization received a contribution of submissions of the values of the general property for which it was sent organization received a contribution of submissions of the property of the organization file Form 8893 as required? 7 b Did the organization received a contribution of submissions because of the	_					,
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the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	h					
c Enter the amount of reserves on hand			13b			
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	c		13c			
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	14a	Did the organization receive any payments for indoor tanning services during the tax year? .		14a		1
excess parachute payment(s) during the year?	b			14b		
If "Yes," see instructions and file Form 4720, Schedule N. 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in	remuneration or			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16 If "Yes," complete Form 4720, Schedule O.				15		
If "Yes," complete Form 4720, Schedule O.						
	16		estment income?	16	20000000	100000000000000000000000000000000000000
	Environment alternational	If "Yes," complete Form 4720, Schedule O.		<u> </u>	000	1 (00:

Parti	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. S. Check if Schedule O contains a response or note to any line in this Part VI	ee ins	structi	ions.
Section	on A. Governing Body and Management	-		T NI=
	Enter the number of voting members of the governing body at the end of the tax year 1a 6		Yes	No
¹а	Zintor the Heintle of the High state of the High			
	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.			
h	Enter the number of voting members included in line 1a, above, who are independent . 1b 6			
b	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	1		
2	any other officer, director, trustee, or key employee?	2	Service Section	✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? .	3		1
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		√
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		1
6	Did the organization have members or stockholders?	6		/
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		1
ь	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	2000000000	1
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	✓	ļ
b	Each committee with authority to act on behalf of the governing body?	d8	✓	<u> </u>
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses in Schedule O</i>	9		✓
Secti	on B. Policies (This Section B requests information about policies not required by the Internal Reven	ue C	ode.,	<u> </u>
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		✓
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	l		
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	 √	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	100		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	/	┼──
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	+	
13	Did the organization have a written whistleblower policy?	13	V	
14	Did the organization have a written document retention and destruction policy?	14	 √	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	2.50		
a	The organization's CEO, Executive Director, or top management official	15a	√	ļ
b	Other officers or key employees of the organization	15b	/	Contract Carlot
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Secti	on C. Disclosure	4	-	
17	List the states with which a copy of this Form 990 is required to be filed ▶			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-(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 int financial statements available to the public during the tax year.	erest	polic	y, and
20	State the name, address, and telephone number of the person who possesses the organization's books and re	cords	; >	

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

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

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

- 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 employees."
- 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 no	r any relate	d org	aniz	atio	n c	ompe	nsa	ited any currer	it officer, director	r, or trustee.
					C)					
(A)	(B)	(do n	ot of		ition	e than o	200	(D)	(E)	(F)
Name and Title	Average	box,	unles	ss pe	rson	is both	n an	Reportable	Reportable	Estimated
	hours per week (list any		T			or/trust		compensation from	compensation from related	amount of other
	hours for related organizations below dotted line)		Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(4) T Day I	27									
(1) Txong Pao Lee	37				1			20.045		20.000
Executive Director	1-2			-	 V		-	36,945		20,689
(2) Shuly Her Board Chair	1-2	1						0	0	0
	1-2	-	\vdash			-			U	<u> </u>
(3) Kmal Xiong Vice Chair	11-2	1	1					0	o	0
(4) Vong Thao	1-2	-	Ϊ́						9	
Treasurer	-	1	1					0	0	0
(5) Dr Maiyia Yang	1-2		l		T-		1			
Secretary		1	1					0	o	0
(6) Chad Lee	1-2									
Board Member		1						0	0	0
(7) Bee Moua	1-2									
Board Member		✓	L					0	0	0
(8)										
(9)										
(10)										
(11)										-
(12)										
(13)				-						
(14)										
						<u> </u>			ĺ	

Parit	VIII Section A. Officers, Directors, Trust	ees, Key E	mpioy	/ees	s, ar (0		iignes	st C	ompensated E	mpioyees (d	COMINUE	<i>30)</i>
	(A)	(B)			Pos	ition			(D)	(E)		(F)
	Name and title	Average	,				than c is both		Reportable	Reportable		Estimated
		hours per week (list any				_	or/trust	<u>_</u> _	compensation from	compensatior related	n from	amount of other
		hours for	Individual trustee or director	nstit	Officer	Key employee	High empl	Former	the organization	organizatio (W-2/1099-M		compensation from the
		related organizations	idua recto	utio	Ř	emp	est c	ğ	(W-2/1099-MISC)	(VV-2/1099-IV	1130)	organization
		below dotted line)	or tru	nal t		loye	omp					and related organizations
		1,110,	stee	Institutional trustee		е	Highest compensated employee					0, gamzanono
(15)				"			ed					
(16)												
/47\												
(18)												
(19)												
(20)												
(21)												
(22)												
(23)												
(24)												
(25)												
1b	Sub-total								36,945			20,68
c d	Total from continuation sheets to Part Total (add lines 1b and 1c)								36,945			20,68
2	Total number of individuals (including bu reportable compensation from the organ		d to th	ose	e list	ted	above	e) w	rho received m	ore than \$1	00,000	of
_						enter etter					. 1	Yes No
3	Did the organization list any former of employee on line 1a? If "Yes," complete								oloyee, or nigr 	est compe	nsated 	3
4	For any individual listed on line 1a, is the organization and related organizations											
	individual		<i>.</i> .					ა,			 	4
5	Did any person listed on line 1a receive of for services rendered to the organization									zation or inc		5
Section	on B. Independent Contractors											
1	Complete this table for your five highest compensation from the organization. Repyear.	compensat compe	ed ind Insatio	dep on f	end or th	ent ne c	contr alend	act lar y	ors that receive year ending wit	ed more tha h or within	ın \$100 the org	,000 of anization's tax
	(A) Name and business add	dress							(B) Description of s	ervices	((C) Compensation
								-			,	
								-				
2	Total number of independent contractor received more than \$100,000 of compens							o th	nose listed ab	ove) who		

Parti	WIII	Statement of Reve Check if Schedule O		ones or note to	any lino in this	Part VIII		
		Check ii Schedule O	CONTAINS A TES	Jonse of note it	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
र र	1a	Federated campaigns	s 1a	0				
ts, Grants Amounts	b	Membership dues .		0				
Q 5	C	Fundraising events .	}	0				
Gifts, ilar An	d	Related organizations		0				
7. 10. 10. 10.	e	Government grants (con		491,637				
Contributions, Giff and Other Similar	f	All other contributions, gi	, J 	101,007				
nuti	•	and similar amounts not inc		8,107	2000			
g i	a	Noncash contributions includ	L ***	0,107				
Son	g h	Total. Add lines 1a-1			499,744			
Secretary and the second	- 11	Total. Add lines ra		Business Code	400,741			
Program Service Revenue	2a							
ě	b							
9								
Ž	c							
လွ	d							
ם	e	A 11 - 41 4 - 4 - 4 - 4 - 4 - 4 - 4 -						
5	f	All other program ser						
<u> </u>	g	Total. Add lines 2a-2 Investment income						
	3	and other similar amo						
			•		:			
	4	Income from investmen						
	5	Royalties	(i) Real	(ii) Personal				
		_	(i) Real	(II) Personal				
	6a	Gross rents						
	b	Less: rental expenses						
	С	Rental income or (loss)						
	d	Net rental income or						
	7a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory						
	b	Less: cost or other basis						
		and sales expenses .						
	С	Gain or (loss)						
	d	Net gain or (loss) .		🕨				
d								
ž	8a	Gross income from fu	undraising					
Š		events (not including \$						
Other Revenue		of contributions report						
ō		See Part IV, line 18 .	· · · · a					
à	b	Less: direct expenses	s b					
9		Net income or (loss) f		events . 🕨				
	9a	Gross income from ga	aming activities.					
		See Part IV, line 19 .	a					
	b	Less: direct expenses	s b	+				
	С	Net income or (loss) f	from gaming act	ivities ▶				
	10a	Gross sales of ir						
		returns and allowanc						
	b	Less: cost of goods s	sold b					
	C	Net income or (loss) t						
		Miscellaneous F		Business Code	100			
	11a	Miscellaneous		900099	2,160	The state of the s	2,160	
	b							
	C							
	d	All other revenue .			2160			
	e	Total. Add lines 11a-			501,904	EXPLORES CONTRACTOR CO		
	12	Total revenue. See i			301,304	Company of the Compan		

Part IX Statement of Functional Expenses

Sectio	n 501(c)(3) and 501(c)(4) organizations must com	plete all columns. A	ll other organization	s must complete co	lumn (A).
	Check if Schedule O contains a respons				
	t include amounts reported on lines 6b, 7b, , 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 domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 5	Benefits paid to or for members				
6	trustees, and key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	78,867	63,094	11,830	3,943
7 8	Other salaries and wages Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	184,787	147,830	27,718	9,239
9	Other employee benefits	30,238	24,190	4,536	1,512
10	Payroll taxes	30,259	24,207	4,539	1,513
11	Fees for services (non-employees):				
а	Management				
b	Legal				
C	Accounting	7615		7615	
d	Lobbying				1.10104
e e	Professional fundraising services. See Part IV, line 17 Investment management fees				
f g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	8012	6409	1202	401
12	Advertising and promotion	0012	0100	1.202	
13	Office expenses	14486	11589	2173	724
14	Information technology	11.00			
15	Royalties				
16	Occupancy	50400	40320	7560	2520
17	Travel	10137	8109	1521	507
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 20	Conferences, conventions, and meetings . Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization .	2898	2318	435	145
23	Insurance	3452	2762		172
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column				10 St.
	(A) amount, list line 24e expenses on Schedule O.)		- 1		
а	Direct Program Expense	51509	51509		
b	Community Outreach	200	200		
C					
d					
e	All other expenses	7369			
25	Total functional expenses. Add lines 1 through 24e	480,229	388,433	70,751	21,045
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)				

33

Page **11** Form 990 (2018) Part X **Balance Sheet** Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 1 Cash—non-interest-bearing 10,874 -20,311 2 466 100 2 3 25,250 20,022 3 4 1,009 1.009 4 Loans and other receivables from current and former officers, directors, 5 trustees, key employees, and highest compensated employees. 5 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 6 Assets 7 8 8 9 3,070 Prepaid expenses and deferred charges . . . 4,574 9 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a Less: accumulated depreciation 10b 9968 10c 7,070 b 11 11 12 Investments - other securities. See Part IV, line 11 12 13 13 Investments—program-related, See Part IV, line 11... 14 14 15 15 Total assets. Add lines 1 through 15 (must equal line 34) 16 16 50,261 12,830 17 39,787 17 4,602 18 18 19 19 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D. 21 21 Loans and other payables to current and former officers, directors, Liabilities 22 trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L 22 23 Secured mortgages and notes payable to unrelated third parties . . . 23 24 24 Unsecured notes and loans payable to unrelated third parties . . . 41,250 49,931 Other liabilities (including federal income tax, payables to related third 25 parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D 25 Total liabilities. Add lines 17 through 25 81,037 26 26 54,533 Organizations that follow SFAS 117 (ASC 958), check here ▶ Net Assets or Fund Balances complete lines 27 through 29, and lines 33 and 34. 27 4,092 4,092 27 28 28 32,601 .20 29 29 Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34. 30 Capital stock or trust principal, or current funds 30 31 31 Paid-in or capital surplus, or land, building, or equipment fund . . . 32 Retained earnings, endowment, accumulated income, or other funds. 32

Total liabilities and net assets/fund balances

-41,703

12,830

33

34

-30,776

50,261

-	-4	•
Page	- 1	l

Parit	XII	Reconciliation of Net Assets				
	and despitations	Check if Schedule O contains a response or note to any line in this Part XI			<u> </u>	
1		I revenue (must equal Part VIII, column (A), line 12)	1			
2		l expenses (must equal Part IX, column (A), line 25)	2			
3	Reve	enue less expenses. Subtract line 2 from line 1	3			.
4	Net a	assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			
5	Net	unrealized gains (losses) on investments	5			
6		ated services and use of facilities	6			
7		stment expenses	7			
8		period adjustments	8			
9		er changes in net assets or fund balances (explain in Schedule O)	9			
10	Net	assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
		column (B))	10			
Part	XII	Financial Statements and Reporting				$\overline{}$
		Check if Schedule O contains a response or note to any line in this Part XII		• •		<u></u>
					Yes	No
1	Acc	ounting method used to prepare the Form 990: Cash Accrual Other				
		e organization changed its method of accounting from a prior year or checked "Other," ex	olain in			
		edule O.				
2a		e the organization's financial statements compiled or reviewed by an independent accountant?		2a	100 500	800000
	If "Y	es," check a box below to indicate whether the financial statements for the year were comp	oiled or			
		ewed on a separate basis, consolidated basis, or both:				
		eparate basis		2b		
b		e the organization's financial statements audited by an independent accountant?		20		
		es," check a box below to indicate whether the financial statements for the year were audited	ed on a			
		arate basis, consolidated basis, or both:				
		eparate basis	الماسة مساء			
C	If "Y	es" to line 2a or 2b, does the organization have a committee that assumes responsibility for own audit, review, or compilation of its financial statements and selection of an independent account	/ersigni :ntant?	2c		
		e organization changed either its oversight process or selection process during the tax year, ex		20		
		e organization changed either its oversight process of selection process during the tax year, ex edule O.	Piairi III			
			forth in	44444	S000000	
3a	As a	a result of a federal award, was the organization required to undergo an audit or audits as set Single Audit Act and OMB Circular A-133?	IOI III III	За		
ı.		Single Audit Act and ONB Circular A-133?. 'es," did the organization undergo the required audit or audits? If the organization did not under	ran the			
b	II A	res," did the organization undergo the required audit of audits? If the organization did not under uired audit or audits, explain why in Schedule O and describe any steps taken to undergo such a	udits.	3b		
	requ	alled addit of addits, explain why in obligable of and accombe any stops tailor to undergo such a			n 990	(2018)
				. 311		,==.0/

SCHEDULE O (Form 990 or 990-EZ)

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

3 011	2018
	Open to Public Inspection
Employer identific	cation number

Hmong Cultural Center of Minnesota	41-1752391
Part VI, 11b. Board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members receive a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve it at a board members received a copy of the Form 990, review its contents and approve its contents	oard meeting prior to it being
submitted.	
Part VI, line 12c. Enforced through regular inquiry at baord meetings and follow-up by Executive Dire	ctor.
Part VI, line 15a. Executive Director salary is based on informal survey of other similar organizations,	along with a consideration of
budgetary constraints.	
Part VI, line 15b. Key staff salary is based on informal survey of other similar organizations, along will	th a consideration of budgetary
constraints. No officer compensation.	