

**THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION**

**Case No: 5:23-cv-00489-D-BM**

CHRISTOPHER CAUDILL; RACHEL )  
NIKETOPOULOS; and DAVID )  
FRIEDLANDER, A/K/A DOVID )  
FRIEDLANDER, )

Plaintiffs, )

v. )

THE NORTH CAROLINA SYMPHONY )  
SOCIETY, INC.; THE NORTH )  
CAROLINA DEPARTMENT OF )  
NATURAL AND CULTURAL )  
RESOURCES; and SANDI )  
MACDONALD, )

Defendants. )

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**MEMORANDUM OF LAW IN  
SUPPORT OF THE NORTH  
CAROLINA SYMPHONY  
SOCIETY, INC. AND SANDI  
MACDONALD’S MOTION TO  
DISMISS**

(Fed. R. Civ. P. 12(b)(6))

Defendants The North Carolina Symphony Society, Inc. (the “Symphony”) and Sandi Macdonald submit this memorandum of law in support of their motion to dismiss the Complaint under Rule 12(b)(6) of the Federal Rules of Civil Procedure.

**NATURE OF THE CASE**

Plaintiffs claim that the Symphony is liable for discrimination based on religion under Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (“Title VII”). Plaintiffs also claim that the Symphony and Macdonald are liable for violating the Free Exercise Clause of the First Amendment to the United States Constitution under 42 U.S.C. § 1983 (“Section 1983”). Plaintiffs’ claims depend on their allegations that the Symphony, through Macdonald, denied Plaintiffs’ requests for religious accommodations exempting them from the Symphony’s COVID-19 vaccination policy and terminated Plaintiffs’ employment based on their continued failure to

comply with that policy. As explained below, however, Plaintiffs' Title VII claim is time-barred because they failed to timely file charges of discrimination with the Equal Employment Opportunity Commission ("EEOC") and are not entitled to equitable tolling or estoppel. Likewise, Plaintiffs' Section 1983 claim fails because they do not plausibly allege that the challenged employment actions are fairly attributable to the State of North Carolina. Accordingly, Plaintiffs' claims should be dismissed.

### **PROCEDURAL HISTORY**

On August 31, 2023, Plaintiffs filed their Complaint [D.E. 1 ("Compl.")] and commenced this action. On September 12, 2023, the Symphony and Macdonald moved for an extension of time to answer or respond, which was granted [D.E. 6, 13]. On October 24, 2023, the Symphony and Macdonald moved for a second extension of time to answer or respond, which was granted [D.E. 16, 18]. The Symphony and Macdonald now move to dismiss the claims asserted in the Complaint.

### **FACTS ALLEGED IN THE COMPLAINT**<sup>1</sup>

The Symphony is a North Carolina non-profit corporation that was established in 1933. (Compl. ¶ 9; *see also* Exhibit 1 (the Symphony's Articles of Incorporation).) The Symphony is governed by a board of trustees composed of at least 16 members. (Compl. ¶ 18; N.C. Gen. Stat. § 143B-94 (providing that the "governing body" of the Symphony "shall be a board of trustees consisting of not less than 16 members").) North Carolina's Governor and Superintendent of Public Instruction are *ex officio* members of the board, and the Governor appoints four other trustees. (Compl. ¶ 18; N.C. Gen. Stat. § 143B-94.) The remaining ten or more trustees are

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<sup>1</sup> For purposes of this motion, the Symphony and Macdonald recite the facts as they are alleged in Plaintiffs' Complaint and the documents referenced and incorporated therein, but do not admit any of Plaintiffs' allegations and reserve the right to deny them in a subsequent responsive pleading, if necessary.

appointed by the Symphony. N.C. Gen. Stat. § 143B-94. Sandi Macdonald serves as the Symphony's President and Chief Executive Officer. (Compl. ¶¶ 1, 11.) The Symphony has qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. (*Id.* ¶ 21 n.8 (citing and linking to the Symphony's 2021 Form 990 filing (attached as Exhibit 2)); Ex. 2 at 1, item I (identifying the Symphony as a 501(c)(3) tax-exempt organization).)

The Complaint alleges the Symphony has a "close affiliation" with the State of North Carolina, pointing to statutory provisions stating that the North Carolina Department of Natural Resources ("DNCR") is "organized to include" various entities, including the Symphony, and stating that the Symphony operates "under the patronage of the State." (Compl. ¶¶ 16, 21.) The Symphony receives significant State funding; in recent years State funding has covered approximately one third of the Symphony's budget. (*Id.* ¶ 21.) Additionally, Plaintiffs point to information about the Symphony on the DNCR's website, including the fact that Macdonald is listed on a DNCR page titled "Leadership" and that the DNCR's website includes a link to the Symphony's website. (*Id.* ¶¶ 17, 20.)

Plaintiffs allege they were musicians with the Symphony who won their positions through competitive auditions in 2003, 2005, and 2008, (*id.* ¶¶ 30–34), and that they are former employees of "the Symphony and/or the DNCR" (*id.* ¶¶ 6–8). As musicians with the Symphony, at least two of the Plaintiffs (Caudill and Niketopoulos) were members of a labor union that represents the Symphony's musicians. (*Id.* ¶ 43.)

In August 2021, the Symphony and the musicians' labor union announced a policy requiring that Symphony musicians be vaccinated against COVID-19 unless they received a medical or religious exemption. (*Id.* ¶ 42.) Plaintiffs each sought religious accommodations exempting them from the vaccination requirement under the procedure outlined in the policy. (*Id.*

¶ 46.) They allege that on September 14, 2021, Macdonald “preliminarily denied” their accommodation requests. (*Id.* ¶¶ 2, 49–52, 59.) Yet the letters denying Plaintiffs’ accommodation requests, which are quoted at length in the Complaint, do not support this “preliminary” characterization. (*Id.* ¶¶ 49–50; *see also* Exhibits 3–5 (denial letters).) Instead, they state that the requested accommodation “cannot be granted” and explain that given the Symphony’s “full schedule of in-person performances for the 2021-22 season,” which would require Plaintiffs to perform “in close proximity and in close collaboration with [their] colleagues during performances and rehearsals,” it would be “impossible to maintain the social distancing that would be required under applicable CDC guidance for an unvaccinated person in these settings, onstage, backstage and on buses when we travel the state to deliver our mission.” (Ex. 3–5 (third paragraph).) The letters further elaborate that allowing Plaintiffs to work in close proximity with other Symphony members without being vaccinated would “endanger the health and safety of other members of the orchestra, other associated workers, and potentially members of the audience” and that “[t]he significant risk to the health and safety of these individuals that would be presented by an unvaccinated orchestra member creates an undue hardship for the North Carolina Symphony and requires that we deny your request.” (*Id.*)

Having denied Plaintiffs’ requested accommodations, the letters go on to explain that if Plaintiffs failed to comply with the vaccination policy, the Symphony would follow its agreement with the musicians’ union and Plaintiffs would be “placed on unpaid leave with health benefits for the 2021-2022 season effective September 20, 2021.” (*Id.* (fourth paragraph).)

Plaintiffs allege that Macdonald “promised that she would re-evaluate Plaintiffs’ status and meet with them by April 1, 2022, to discuss whether the Symphony could accommodate them after that time.” (Compl. ¶ 51.) Plaintiffs also allege that “[b]ased on this promise, Plaintiffs hoped the

Symphony might revisit its position” and “[r]easonably relying on the Symphony’s promise of an open dialogue, and with the hope that a resolution could be reached before or at the April 1 meeting, Plaintiffs elected not to file a charge with the [EEOC] at that time.” (*Id.*) But the letters say nothing about an April 1, 2022 meeting or planned future discussion with Plaintiffs. To the contrary, they establish an April 1, 2022 deadline for Plaintiffs to report compliance with the policy, stating “[i]f by April 1, 2022, you have not informed us that you have received full vaccination (as described in our policy at that time), your status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.” (Ex. 3–5 (paragraph 5).)

That deadline came and went, and on May 17, 2022, Macdonald informed Plaintiffs that given their failure to meet the April 1st deadline, notwithstanding a December 1, 2021 reminder of that deadline, and their ongoing failure to report compliance with the vaccination policy, their employment with the Symphony would end once their leaves of absence expired on June 30, 2022. (Compl. ¶ 60; Exhibits 6–8 (termination letters, third paragraph).)

Plaintiffs elected not to file charges of discrimination with the EEOC during the 180 days after their accommodation requests were denied, ultimately waiting eleven to thirteen months (specifically, 339 days (Niketopoulos), 370 days (Caudill), and 403 days (Friedlander)) to challenge those decisions. (*Id.* ¶ 61; *see also* Exhibits 9–11 (Plaintiffs’ charges).) Notably, none of the charges suggest that the Symphony’s accommodation decisions were “preliminary.” (*See generally* Ex. 9–11.)

### **LEGAL STANDARD**

A motion to dismiss under Rule 12(b)(6) tests a complaint’s legal and factual sufficiency. *Ashcroft v. Iqbal*, 556 U.S. 662, 677–80 (2009); *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 554–

63 (2007); *Coleman v. Md. Court of Appeals*, 626 F.3d 187, 190 (4th Cir. 2010), *aff'd*, 566 U.S. 30 (2012); *Nemet Chevrolet, Ltd. v. Consumeraffairs.com, Inc.*, 591 F.3d 250, 255 (4th Cir. 2009); *Giarratano v. Johnson*, 521 F.3d 298, 302 (4th Cir. 2008). To withstand a Rule 12(b)(6) motion, a pleading “must contain sufficient factual matter, accepted as true, to state a claim to relief that is plausible on its face.” *Iqbal*, 556 U.S. at 678 (quotation omitted); *see also Twombly*, 550 U.S. at 570; *Giarratano*, 521 F.3d at 302.

In considering the motion, courts construe the facts and reasonable inferences “in the light most favorable to the [nonmoving party].” *Massey v. Ojaniit*, 759 F.3d 343, 353 (4th Cir. 2014) (quotation omitted). But courts need not accept as true a complaint’s legal conclusions, “unwarranted inferences, unreasonable conclusions, or arguments.” *Giarratano*, 521 F.3d at 302 (quotation omitted); *see Iqbal*, 556 U.S. at 678–79. Rather, a plaintiff’s factual allegations must “nudge[] [plaintiff’s] claims,” *Twombly*, 550 U.S. at 570, beyond the realm of “mere possibility” into “plausibility.” *Iqbal*, 556 U.S. at 678–79.

When evaluating a motion to dismiss, a court considers the pleadings and any materials “attached or incorporated into the complaint.” *E.I. du Pont de Nemours & Co. v. Kolon Indus., Inc.*, 637 F.3d 435, 448 (4th Cir. 2011); *see Fed. R. Civ. P. 10(c); Goines v. Valley Cmty. Servs. Bd.*, 822 F.3d 159, 166 (4th Cir. 2016). A court may also consider a document submitted by a moving party, treating it as if it were attached to the complaint, if it is “integral to the complaint and there is no dispute about the document’s authenticity.” *Goines*, 822 F.3d at 166. Additionally, a court may take judicial notice of public records without converting a motion to dismiss into a motion for summary judgment. *See, e.g., Fed. R. Evid. 201; Tellabs, Inc. v. Makor Issues & Rts., Ltd.*, 551 U.S. 308, 322 (2007); *Philips v. Pitt Cnty. Mem’l Hosp.*, 572 F.3d 176, 180 (4th Cir. 2009). Importantly, “in the event of conflict between the bare allegations of the complaint and any

exhibit attached . . . , the exhibit prevails.” *Goines*, 822 F.3d at 166 (quoting *Fayetteville Inv’rs v. Commercial Builders, Inc.*, 936 F.2d 1462, 1465 (4th Cir. 1991)).

## ARGUMENT

The Complaint asserts two claims, each of which should be dismissed. First, despite Plaintiffs’ efforts to plead around Title VII’s 180-day charge-filing requirement, Plaintiffs’ Title VII claim is time-barred because they waited 339 days (Niketopoulos), 370 days (Caudill), and 403 days (Friedlander) to challenge the denial of their requested accommodations. Second, Plaintiffs’ Section 1983 claim fails because they do not plausibly allege that the Symphony’s denial of their requested accommodations and termination of their employment are fairly attributable to the State of North Carolina. Accordingly, Plaintiffs’ claims should be dismissed.

### **I. Plaintiffs’ Title VII claim is time-barred.**

#### **A. Plaintiffs failed to file their charges of discrimination with the EEOC within 180 days following the denial of their accommodation requests.**

Under Title VII, a charge “shall be filed within one hundred and eighty days after the alleged unlawful employment practice occurred.” 42 U.S.C. § 2000e-5(e)(1). “This rule protects defendants from having to defend against stale claims.” *Schulze v. Meritor Auto.*, 163 F. Supp. 2d 599, 612 (W.D.N.C. 2000) (citing *Delaware State Coll. v. Ricks*, 449 U.S. 250, 256–57 (1980)); *see also E.E.O.C. v. Randstad*, 685 F.3d 433, 444 (4th Cir. 2012). An untimely charge of discrimination is a basis for dismissal under Rule 12(b)(6), and North Carolina district courts do not hesitate to dismiss complaints on this basis. *See, e.g., Bratcher v. Pharm. Prod. Dev., Inc.*, 545 F. Supp. 2d 533, 543 (E.D.N.C. 2008) (dismissing Title VII and ADEA claims); *Oldham v. Univ. of N. Carolina*, No. 1:22CV513, 2023 WL 3984031, at \*7 (M.D.N.C. June 13, 2023) (unpublished) (dismissing Title VII claims); *Rojea v. Cregger*, No. 3:19-CV-619-RJC-DCK, 2021 WL 1233461,

at \*3 (W.D.N.C. Apr. 1, 2021) (unpublished) (dismissing Title VII and ADEA claims), *aff'd*, 858 F. App'x 655 (4th Cir. 2021) (unpublished).

Under Title VII, the limitations period begins on the day the employee receives notice of the allegedly discriminatory act even though the effects of that act may not fully manifest until later. *Ricks*, 449 U.S. at 258 (“[t]he proper focus is upon the time of the *discriminatory acts*, not upon the time at which the *consequences* of the acts became most painful”) (quoting *Abramson v. Univ. of Hawaii*, 594 F.2d 202, 209 (9th Cir. 1979)). In *Ricks*, the plaintiff was denied academic tenure and given a one-year terminal contract. *Id.* at 253. While the plaintiff argued discrimination motivated his employer to deny him tenure and terminate his employment, the Court rejected the argument that the limitations period only began running once his employment ended, stating “[m]ere continuity of employment, without more, is insufficient to prolong the life of a cause of action for employment discrimination,” and “[i]f [the plaintiff] intended to complain of a discriminatory discharge, he should have identified the alleged discriminatory acts that continued until, or occurred at the time of, the actual termination of his employment.” *Id.* at 257. The termination of employment was a “delayed, but inevitable, consequence of the denial of tenure,” and thus the limitations period commenced when the tenure decision was made and communicated to the plaintiff. *Id.* at 257–58.

Here, the Symphony denied Plaintiffs’ requests for accommodation from the Symphony’s COVID-19 vaccination policy on September 14, 2021, and placed Plaintiffs on unpaid leave with health benefits for the 2021-2022 season, as the vaccination policy negotiated between the Symphony and the musicians’ labor union required. (Compl. ¶ 51; Ex. 6–8 (second paragraph).) On May 17, 2022, the Symphony informed Plaintiffs that based on their continued failure to



comply with the COVID-19 vaccination policy, their employment would be terminated when their leaves of absence expired.

Despite Plaintiffs' allegations that both the denial of their requested religious accommodation and the termination of their employment violated Title VII, like the plaintiff in *Ricks*, they do not allege any discriminatory acts that continued until, or occurred at the time of, the actual termination of their employment. In other words, setting aside the accommodation decisions, Plaintiffs have not pleaded any facts suggesting that the Symphony terminated their employment based on their religious beliefs. To the contrary, their *own allegations* indicate that they were terminated based on their continued failure to comply with Symphony policy—the same policy that they asked to be exempted from as a religious accommodation. (Compl. ¶¶ 2 (alleging the Symphony “terminated their employment for failing to take the vaccine”), 75 (alleging that Plaintiffs' employment was terminated “because they failed to comply with the vaccine mandate and because they requested a religious accommodation from it”).) Moreover, Plaintiffs have not alleged that any similarly situated musician was retained after failing to comply with that policy.

Plaintiffs' terminations were a delayed consequence of the denial of their accommodation requests and their continued failure to comply with Symphony policy. Therefore, the only alleged discriminatory act—denial of their accommodation requests—occurred on September 14, 2021, and the continuation of their employment on unpaid leave did not prolong the 180-day deadline to file charges with the EEOC. Plaintiffs, however, waited 339 to 403 days after the denial of their accommodation requests before filing charges of discrimination. (Compl. ¶ 61; Ex. 9–11.) Thus, Plaintiffs' charges were untimely.

In an attempt to avoid this result, Plaintiffs allege that the September 14, 2021 denials were only “preliminary.” (Compl. ¶ 49.) As an initial matter, there is nothing “preliminary” about being

denied exemptions and placed on unpaid leave for the full 2021-2022 season. Moreover, once a decision is made, even a professed willingness to reconsider does not make that decision “preliminary” or “tentative.” *See Ricks*, 449 U.S. at 261 (concluding that although the defendant indicated a willingness to change its prior decision depending on the outcome of the plaintiff’s grievance, entertaining a grievance does not suggest that the earlier decision was tentative because the grievance procedure is a remedy for a prior decision); *Mezu v. Morgan State Univ.*, 367 F. App’x 385, 388 (4th Cir. 2010) (unpublished) (stating that the pendency of an internal appeal and possibility of a reversal of the initial decision did not alter when the limitations period commenced); *Belton v. City of Charlotte*, 175 F. App’x 641, 654 (4th Cir. 2006) (unpublished) (rejecting plaintiffs’ argument that defendant’s decision was a provisional recommendation and noting that “the existence of a grievance procedure ‘should not obscure the principle that limitations periods normally commence when the employer’s decision is made’” (quoting *Ricks*, 449 U.S. at 261)).

Regardless, nothing in the letters denying Plaintiffs’ accommodation requests suggests that denial was “preliminary.” To the contrary, the letters stated “your request cannot be granted” and informed Plaintiffs that they would be placed on unpaid leave for the 2021-2022 season effective September 20, 2021. (Ex. 3–5.) Moreover, the letters did not promise an April 1, 2022 meeting or any future discussion with Plaintiffs. (*Id.*) In fact, the September 14 denial letters put the burden on Plaintiffs to inform the Symphony that they had been fully vaccinated by April 1, 2022, and said that if they did not, their employment status would be “reviewed and discussed.” (*Id.*) While Plaintiffs characterize those letters as promising an April 1, 2022 meeting and discussion with Plaintiffs (as opposed to discussion of their employment status within Symphony management),

the letters simply do not support that characterization.<sup>2</sup> (Ex. 3–5.) Of course, the denial letters themselves prevail where Plaintiffs’ allegations conflict with them. *Goines*, 822 F.3d at 166.

Tellingly, Plaintiffs’ charges of discrimination also did not characterize the denial of their accommodation requests as “preliminary.” (See Ex. 9 (“I requested a religious exemption to [the Symphony’s] Covid-19 vaccination mandate, which was denied.”); Ex. 10 (“On September 14, 2021, I got a letter . . . that said I did not submit enough information on my vaccine religious exemption paperwork and there are no reasonable accommodations available . . . [and] I was placed on unpaid leave.”); Ex. 11 (“My exemption request was denied in September 2021, and I was forced to take unpaid leave for one year.”).) Instead, Plaintiffs’ charges of discrimination describe the denial of their accommodation requests and their placement on unpaid leave as final decisions.

Even assuming Macdonald promised to discuss Plaintiffs’ employment status with them by April 1, which is not reflected anywhere in the September 14 denial letters (*see* Ex. 3–5), it stands to reason that such a discussion would have related only to Plaintiffs’ vaccination status as it concerned their future employment, and would not have involved a reconsideration of their accommodation requests that had been denied in September 2021 and resulted in Plaintiffs being placed on unpaid leave for the entirety of the 2021-2022 season. Finally, even if Plaintiffs’ unsupported interpretation—that the September 14 denial letters included a promise by Macdonald to meet with them by April 1, 2022, more than six months after the denial decision, to discuss the denial of their accommodation requests—were valid, a willingness to re-evaluate or revisit a decision that has already been made does not make the prior decision preliminary. That is especially apparent because Plaintiffs began experiencing the effects of that denial, including being

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<sup>2</sup> Plaintiffs do not allege that Macdonald had any communication with them about the denial of their requests apart from the September 14, 2021 letters, which Plaintiffs quote and summarize at length in discussing that denial. (Compl. ¶¶ 49–50.)

placed on unpaid leave and not performing with the Symphony, the same month the denial occurred. Thus, Plaintiffs failed to timely file their charges of discrimination with the EEOC.

**B. Plaintiffs do not allege facts that would show the Symphony engaged in wrongful conduct that prevented the Plaintiffs from timely filing their charges of discrimination.**

Filing a timely charge of discrimination with the EEOC “is not a jurisdictional prerequisite to suit in federal court, but a requirement that, like a statute of limitations, is subject to waiver, estoppel, and equitable tolling.” *Zipes v. Trans World Airlines, Inc.*, 455 U.S. 385, 393 (1982). “Courts may evaluate whether it would be proper to apply such doctrines, although they are to be applied sparingly.” *Nat’l R.R. Passenger Corp. v. Morgan*, 536 U.S. 101, 113 (2002). Here, Plaintiffs do not allege any facts to suggest that that the Symphony waived the limitations period. Further, Plaintiffs are not entitled to equitable tolling or estoppel.

Equitable tolling is a “narrow limitations exception” that only applies when “the employer ‘wrongfully deceived or misled the plaintiff in order to conceal the existence of the cause of action.’” *Olson v. Mobil Oil Corp.*, 904 F.2d 198, 201 (4th Cir. 1990) (quoting *English v. Pabst Brewing Co.*, 828 F.2d 1047, 1049 (4th Cir. 1987)). “[T]he pendency of a grievance, or some other method of collateral review of an employment decision, does not toll the running of the limitations periods.” *Ricks*, 449 U.S. at 261.

Here, Plaintiffs do not allege or provide any facts in their Complaint to suggest the Symphony wrongfully deceived or misled them to conceal the existence of the cause of action. To the extent that Plaintiffs argue they are entitled to equitable tolling based on their unfounded allegation that the September 14, 2021 letters included a promise by Macdonald to re-evaluate the denial of their accommodation requests, the possibility of a future review of an employment decision does not toll the limitations period. *Id.* Thus, Plaintiffs are not entitled to equitable tolling.

Plaintiffs also allege that the Symphony “should be equitably estopped from denying that Plaintiffs exhausted their administrative remedies.” (Compl. ¶ 78.) However, equitable estoppel only applies where “the defendant engages in intentional misconduct to cause the plaintiff to miss the filing deadline.” *English*, 828 F.2d at 1049 (citing *Felty v. Graves-Humphreys*, 818 F.2d 1126 (4th Cir. 1987); *Price v. Litton Bus. Sys., Inc.*, 694 F.2d 963, 965 (4th Cir. 1982)). The limitations period will not be tolled unless an employee’s failure to timely file “is the consequence either of a deliberate design by the employer or of actions that the employer should unmistakably have understood would cause the employee to delay filing his charge.” *Id.* (quoting *Price*, 694 F.2d at 965). In *Belton*, the Fourth Circuit explained that active steps by an employer would include, for example, promising not to plead the statute of limitations, but would not include promising to investigate and failing to update the plaintiffs on the progress of the investigation. 175 F. App’x at 654. There, the court noted that “plaintiffs’ hope that the internal process would remedy the problem is not the type of situation that equitable estoppel is designed to address.” *Id.*; *see also Muir v. Winston-Salem State Univ.*, No. 1:11-CV-282, 2012 WL 683359, at \*6 (M.D.N.C. Mar. 2, 2012) (unpublished) (“‘An employee’s hope for rehire,’ for example, does not warrant the application of equitable doctrines ‘absent some employer conduct likely to mislead an employee into sleeping on his rights.’” (quoting *Price*, 694 F.2d at 965–66)).

Here, Plaintiffs allege that they “hoped the Symphony might revisit its position” and “[r]easonably relying on the Symphony’s promise of an open dialogue, and with the hope that a resolution could be reached before or at the April 1 meeting, Plaintiffs elected not to file a charge with the [EEOC] at that time.” (Compl. ¶ 51.) Plaintiffs also allege that “as the April 1 meeting date approached, Plaintiffs continued to hope that Defendants would revisit their position. But Ms. Macdonald never scheduled the promised meeting.” (*Id.* ¶ 60.) Again, to the extent Plaintiffs’

allegations are based on the September 14, 2021 denial letters—and they have not alleged any separate communication with Macdonald—those letters do not promise an April 1 meeting, forecast a discussion with Plaintiffs about the denial decisions, or indicate any willingness to revisit the denial decisions. (*See* Ex. 3–5.) Again, where Plaintiffs’ bare allegations conflict with the denial letters, the letters themselves prevail. *Goines*, 822 F.3d at 166.

Still, even assuming Macdonald separately promised to have an open dialogue, re-evaluate the prior decision to deny Plaintiffs’ accommodation requests, and meet with Plaintiffs by April 1, a failure to re-evaluate and meet by April 1 is akin to the promise and failure to update plaintiffs made in *Belton*, which the Fourth Circuit said was not the type of situation that equitable estoppel was designed to address. 175 F. App’x at 654. Likewise, the Plaintiffs’ hopes that the Symphony would revisit its position and that a resolution could be reached does not warrant application of equitable doctrines absent conduct by the Symphony designed to mislead them. Plaintiffs do not allege any facts showing a deliberate design by the Symphony or actions that the Symphony should unmistakably have understood would cause Plaintiffs to delay filing their charges of discrimination. The September 14, 2021 denial letters are clear that a final decision had been made, and Plaintiffs admit that they simply “elected not to file” their charges of discrimination at that time. (Compl. ¶ 51.) Recognizing the untimeliness of their charges, Plaintiffs now allege that their unfounded “hope” that the Symphony would reverse course is enough to justify equitable estoppel. It is not and thus Plaintiffs are not entitled to equitable estoppel.

Because Plaintiffs failed to timely file their charges of discrimination with the EEOC and neither equitable tolling nor equitable estoppel apply here, Plaintiffs’ Title VII claim is time-barred. Moreover, Plaintiffs’ failure to timely challenge the accommodation decisions also decisively undercuts their claim that their subsequent discharge, which flowed directly from the

accommodation decision, resulted from religious discrimination. Accordingly, Plaintiffs' Title VII claim should be dismissed in their entirety.

**II. Plaintiffs' Section 1983 claim should be dismissed because they fail to plausibly allege that the challenged actions—denial of their requested accommodations and termination of their employment—are fairly attributable to the State of North Carolina.**

Section 1983 provides that

[e]very person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

42 U.S.C. § 1983. To state a claim under Section 1983, Plaintiffs “must establish that they were deprived of a right secured by the Constitution or laws of the United States, and that the alleged deprivation was committed under color of state law.” *Am. Mfrs. Mut. Ins. Co. v. Sullivan*, 526 U.S. 40, 49–50 (1999); *see also Crosby v. City of Gastonia*, 635 F.3d 634, 639 (4th Cir. 2011); *Philips*, 572 F.3d at 180; *Wahi v. Charleston Area Med. Ctr., Inc.*, 562 F.3d 599, 615 (4th Cir. 2009); *Dowe v. Total Action Against Poverty*, 145 F.3d 653, 658 (4th Cir. 1998).

Courts treat the “under color of state law” inquiry under Section 1983 as equivalent to the “state action” inquiry under the Fourteenth Amendment, and often use those terms interchangeably. *Rendell-Baker v. Kohn*, 457 U.S. 830, 838 (1982) (quoting *United States v. Price*, 383 U.S. 787, 794, n.7 (1966)); *Goldstein v. Chestnut Ridge Volunteer Fire Co.*, 218 F.3d 337, 341 (4th Cir. 2000) (“In cases construing section 1983, ‘under color’ of law has been treated consistently as equivalent to the ‘state action’ requirement under the Fourteenth Amendment.” (quoting *Haavistola v. Community Fire Co. of Rising Sun, Inc.*, 6 F.3d 211, 215 (4th Cir.1993))).

“Like the state-action requirement of the Fourteenth Amendment, the under-color-of-state-law element of § 1983 excludes from its reach ‘merely private conduct, no matter how discriminatory or wrongful.’” *Am. Mfrs.*, 526 U.S. at 50 (quoting *Blum v. Yaretsky*, 457 U.S. 991, 1002 (1982) (quoting *Shelley v. Kraemer*, 334 U.S. 1, 13 (1948))); *see also Cox v. Duke Energy Inc.*, 876 F.3d 625, 632 (4th Cir. 2017). “Careful adherence to the ‘state action’ requirement preserves an area of individual freedom by limiting the reach of federal law and federal judicial power.” *Lugar v. Edmondson Oil Co.*, 457 U.S. 922, 936 (1982). Accordingly, private action “will generally not be deemed state action unless the state has so dominated such activity as to convert it to state action,” and a state’s “mere approval of or acquiescence in the initiatives of a private party is insufficient.” *Wahi*, 562 F.3d at 616 (cleaned up).

“The ultimate issue in determining whether a person is subject to suit under § 1983 is the same question posed in cases arising under the Fourteenth Amendment: is the alleged infringement of federal rights ‘fairly attributable to the State?’” *Rendell-Baker*, 457 U.S. at 838 (1982) (quoting *Lugar*, 457 U.S. at 937); *Cox*, 876 F.3d at 633. “[T]o be sued under § 1983, a defendant ‘must either be a state actor or have a sufficiently close relationship with state actors such that a court would conclude that [it] is engaged in the state’s actions.’” *Cox*, 876 F.3d at 632 (quoting *DeBauche v. Trani*, 191 F.3d 499, 506 (4th Cir. 1999)). The “fairly attributable” standard maintains Section 1983 as “a shield that protects private citizens from the excesses of government, rather than a sword that they may use to impose liability upon one another.” *Philips*, 572 F.3d at 181 (quoting *Holly v. Scott*, 434 F.3d 287, 292 (4th Cir. 2006)).

A corporation can be considered part of the government and thus a state actor for all purposes if the government “create[d] a corporation by special law, for the furtherance of governmental objectives, and retain[ed] for itself permanent authority to appoint a majority of the



directors of that corporation.” *Lebron v. Nat’l R.R. Passenger Corp.*, 513 U.S. 374, 399 (1995) (holding that Amtrak was part of the government for First Amendment purposes); *see also White Coat Waste Project v. Greater Richmond Transit Co.*, 35 F.4th 179, 191 & n.4 (4th Cir. 2022).

When assessing whether a private party or entity acted under color of state law, the inquiry focuses on the alleged deprivation of rights, and “begins by identifying ‘the specific conduct of which the plaintiff complains.’” *Am. Mfrs.*, 526 U.S. at 51 (quoting *Blum*, 457 U.S. at 1004); *see also Blum*, 457 U.S. at 1003 (“Faithful adherence to the ‘state action’ requirement of the Fourteenth Amendment requires careful attention to the gravamen of the plaintiff’s complaint.”); *Mentavlos v. Anderson*, 249 F.3d 301, 311 (2001); *Peltier v. Charter Day Sch., Inc.*, 37 F.4th 104, 120 (4th Cir. 2022) (en banc), *cert. denied*, 143 S. Ct. 2657 (2023); *Philips*, 572 F.3d at 181. A plaintiff must allege, and ultimately prove, that the specific deprivation at issue occurred under color of state law. “[S]tate action may be found if, though only if, there is such a ‘close nexus between the State and the challenged action’ that seemingly private behavior ‘may be fairly treated as that of the State itself.’” *Brentwood Acad. v. Tenn. Secondary Sch. Athletic Ass’n*, 531 U.S. 288, 295 (2001) (quoting *Jackson v. Metro. Edison Co.*, 419 U.S. 345, 351 (1974)).

Here, Plaintiffs’ allegations establish that the Symphony is a private, non-profit corporation. Among other things, Plaintiffs acknowledge that:

- The Symphony is a North Carolina non-profit corporation that was established in 1933. (Compl. ¶ 9; *see also* Ex. 1<sup>3</sup>.)
- The Symphony is governed by a board of trustees, the majority of whom (10 out of 16 or more) are appointed by the Symphony. (Compl. ¶ 18; N.C. Gen. Stat. § 143B-94.) Thus,

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<sup>3</sup> The Court may take judicial notice of the Symphony’s Articles of Incorporation, which are a matter of public record. Fed. R. Evid. 201; *Tellabs, Inc.*, 551 U.S. at 322; *Philips*, 572 F.3d at 180.

the State controls only 6 out of the 16 or more board seats, and the Symphony is free to expand the board, further diluting the State's minority position. Notably, the Symphony's 2021 Form 990 filing cited in Plaintiffs' Complaint shows that it actually has 55 trustees. (Ex. 2 at 1 (item K, lines 3–4), 7–10 (listing trustees).)

- The Symphony has qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. (Compl. ¶ 21 n.8 (citing and linking to the Symphony's 2021 Form 990 filing with the Internal Revenue Service (Ex. 2)).)
- The Symphony's musicians are represented by a labor union that collectively bargains with the Symphony. (Compl. ¶¶ 42–43; Ex. 11 (stating that “[e]ach musician in the orchestra signs a contract every January that is negotiated between an elected Orchestra Committee, the local musician's union, and the management of the NCSO”); Ex. 3–5 (identifying the “mandatory COVID-19 Vaccination Policy for Musicians that was agreed to by the North Carolina Symphony Players' Association” and the Symphony and referring to the “Master Contract between Professional Musicians' Association Local 500, American Federation of Musicians”); Ex. 6–8 (identifying the “COVID-19 Vaccination Policy for Musicians” as part of the “Master Contract”). Yet North Carolina law prohibits any state agency, instrumentality, or institution from entering into a collective bargaining agreement. N.C. Gen. Stat. § 95-98.

Accordingly, the question is whether Plaintiffs have alleged that the Symphony, a private, non-profit corporation, nevertheless acted under color of state law in denying their accommodation requests and terminating their employment.

**A. Plaintiffs do not allege facts that would show that the Symphony is a government-created and government-controlled corporation under *Lebron*.**

Plaintiffs have not alleged any facts showing that the Symphony is part of the State under the *Lebron* test. They do not allege that the State created the Symphony by special law, but instead acknowledge that it was created in 1933, a decade before the first alleged legislative action concerning the Symphony. (Compl. ¶¶ 9, 15; Ex. 1.) Nor do they allege the Symphony was created by the government to further a government objective. And far from alleging that the Symphony is controlled by the State, Plaintiffs concede that only 6 of its 16 (or more) trustees are appointed by or drawn from the State. (Compl. ¶ 18; N.C. Gen. Stat. § 143B-94.) In short, Plaintiffs’ allegations do not establish any of the three *Lebron* elements, and thus the Symphony cannot be considered part of State government. *See Philips*, 572 F.3d at 186 (concluding *Lebron* test was not met because entity was “not created by special law” but “under the general nonprofit incorporation statutes”); *White Coat Waste Project*, 35 F.4th at 193 & n.4 (holding that “the *Lebron* test is only satisfied where the government creates a corporation under specific legal authority”); *see also S. Env’t Law Ctr. v. N.C. R.R. Co.*, 378 N.C. 202, 203–05, 861 S.E.2d 533, 534–36 (N.C. 2021) (holding that the North Carolina Railroad Company, a private corporation established in 1849, was not a State agency or subdivision of State government subject to the Public Records Act even though the State was its sole shareholder and appointed its entire board of directors).

**B. Plaintiffs do not allege any facts suggesting a nexus between the actions they challenge and any State involvement, influence, or control.**

Plaintiffs also fail to allege that the Symphony’s challenged actions—the denial of their requested accommodations, which were to be exempted from the Symphony’s vaccine requirement, and the termination of their employment for failing to comply with that requirement—are “fairly attributable to the State.” *Mentavlos*, 249 F.3d at 311; *Philips*, 572 F.3d

at 181–82. The Complaint does not plead any facts suggesting that the Symphony’s vaccine policy, the denial of Plaintiffs’ requested accommodations, or the termination of Plaintiffs’ employment was determined or even influenced by the State or any state law. To the contrary, Plaintiffs allege that the vaccine requirement was put in place by the Symphony and the musicians’ labor union; that their requested accommodations were denied by Macdonald and the Symphony; and that their employment was terminated by Macdonald. (Compl. ¶¶ 42–43, 49–52, 60.) None of their allegations suggest that the challenged decisions by Macdonald and the Symphony involved the State in any way, shape, or form, much less that the State “so dominated such activity as to convert it to state action.” *Wahi*, 562 F.3d at 616 (quoting *DeBauche*, 191 F.3d at 507). This utter failure dooms Plaintiffs’ Section 1983 claim.

Having failed to allege any nexus between the challenged actions and the State, Plaintiffs instead rely on generalized allegations about the relationship between the Symphony and the State. The implication is that if Plaintiffs can show a close enough relationship, then the Symphony and Macdonald must be state actors for all purposes, and thus any action they took necessarily occurred under color of state law. That theory, however, runs headlong into contrary Supreme Court and Fourth Circuit precedent, which focuses not on the overall status of an *actor*, but on whether the specific challenged *actions* occurred under color of state law. *Am. Mfrs.*, 526 U.S. at 51; *Peltier*, 37 F.4th at 120; *Philips*, 572 F.3d at 181; *Mentavlos*, 249 F.3d at 311.

Focusing on the challenged actions makes sense because individuals and private parties may and often do act under color of state law in some circumstances, but not in others. For example, a police officer may act under color of state law when on duty, in uniform, and bearing badge, handcuffs, and service weapon, but not when off duty, in civilian garb, and free of such

accoutrement. For this reason, courts have repeatedly held that generalized allegations linking a private entity and the government will not suffice.

For example, *Philips v. Pitt County Memorial Hospital* involved a non-profit corporation that purchased a public hospital from Pitt County, but remained subject to various obligations to the county, including limits on its ability to sell the real property or hospital, limits on its ability to delegate management of the hospital, requirements that it make certain payments, maintain specific programs, and comply with the North Carolina Open Meetings Law, and automatic reversion of the purchased assets if the non-profit failed to meet various standards. 572 F.3d at 178–79. Additionally, the non-profit was governed by a 20-member board of trustees appointed solely by government bodies—11 by Pitt County and the remaining 9 by the Board of Governors of the University of North Carolina. *Id.*

Despite these connections, the Fourth Circuit affirmed dismissal of the plaintiff physician’s Section 1983 claims, which related to the suspension of his hospital privileges, because there were no allegations suggesting that Pitt County played any role in the suspension of those privileges. *Id.* at 183–184 (noting that “Dr. Philips’ complaints nowhere allege that the appointing governmental entities played any role in the specific decision to terminate his privileges” and “there is no allegation of Pitt County’s involvement in the decisions that led to Dr. Philip’s alleged deprivations”); *see also Rendell-Baker*, 457 U.S. at 841, 843 (holding that plaintiffs failed to state a Section 1983 claim related to their discharges, which were not alleged to be compelled or influenced by the State, which took “relatively little interest in the school’s personnel matters”); *DeBauche*, 191 F.3d at 509 (affirming dismissal of Section 1983 claim where there was no allegations that the challenged actions were motivated or controlled by the state).

In short, as in cases like *Philips*, *Rendell-Baker*, and *DeBauche*, Plaintiffs have not alleged any facts suggesting that the State of North Carolina determined or influenced the decisions they challenge. Accordingly, their Section 1983 claim should be dismissed for failure to state a claim.

**C. Plaintiffs’ generalized allegations about the Symphony’s connections with the State cannot establish a nexus between the challenged actions and the State.**

Unable to establish a connection between the actions they complain about and the State, Plaintiffs instead cobble together various connections between the Symphony and the State. Again, the common denominator among these connections is that none of them suggest that the State, any state actor, or any state law played any role in the Symphony’s adoption of a vaccine policy, denial of Plaintiffs’ requests for an exemption from the vaccine requirement, or termination of Plaintiffs’ employment. Moreover, many of the connections are more attenuated than advertised.

First, Plaintiffs’ allegations about state legislation related to the Symphony show the State’s interest in and support of the Symphony, but do not suggest that it is a part of state government or meaningfully controlled or constrained by the State. (Compl. ¶¶ 15–16, 18–19, 21.) While there are statutory provisions enacted long after the Symphony was created that indicate that the State provides patronage and support for the Symphony, and that the DNCR was “organized to include” the Symphony,<sup>4</sup> that does not mean that the Symphony, much less its internal employment decisionmaking, is controlled by the State. To the contrary, as Plaintiffs admit, the Symphony is a 501(c)(3) non-profit corporation that is governed by a board of trustees that the State does not control. (Compl. ¶¶ 9 & Ex. 1, 18 (citing N.C. Gen. Stat. § 143B-94), 21 n.8.)

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<sup>4</sup> The Complaint subtly mischaracterizes the 1973 Executive Organization Act. The Symphony was not “organized under the DNCR”; instead, the DNCR was “organized to include” the Symphony, which was then forty years old. N.C. Gen. Stat. § 143B-53. Similarly, the functions vested with the DNCR were not all functions of the Symphony, but only certain “executive functions of the State” that had previously been vested by statute with other state agencies. N.C. Gen. Stat. § 143B-51.

Second, Plaintiffs’ allegations about employment matters do not show that the Symphony is a state actor or that it acts under color of state law. The Complaint points to the fact that Macdonald is listed on a DNCR page titled “Leadership” that identifies the leaders of the various entities the DNCR was initially organized to include. (Compl. ¶ 20 & n.6.) Yet that page, which is attached as Exhibit 12, identifies Macdonald not as a state employee, but as “President & Chief Executive Officer” of the North Carolina Symphony, which is a non-profit corporation.

Furthermore, while the Complaint alleges that the DNCR website identifies six DNCR employees in administrative roles related to the Symphony (Compl. ¶ 20 & n.7), that suggests only the truth—those DNCR employees assist the Symphony as part of the DNCR’s support for the Symphony. As an article Plaintiffs cite and quote (Compl. ¶ 15 n.1 (attached as Exhibit 13)) explains, the State funds “eight administrative positions” for the Symphony. (Ex. 13 at 88, 89 (Symphony organizational chart identifying those eight positions, but not the remaining Symphony staff, as DNCR employees).) Indeed, the fact that the DNCR’s website lists *only* those six employees indicates that everyone else who works with the Symphony—including Macdonald, the Symphony’s senior management, and the Symphony’s musicians—are not DNCR employees.

Similarly, Plaintiffs misread N.C. Gen. Stat. § 126-5(c11)(2) in contending that it provides that “employees of the Symphony are considered State employees.” (Compl. ¶ 23.) That provision never mentions “employees of the Symphony.” Instead, it provides that certain State employees, including certain DNCR employees, are exempt from specific provisions of the North Carolina Human Resources Act:

The following are exempt from (i) the classification and compensation rules established by the State Human Resources Commission pursuant to G.S. 126-4(1) through (4); (ii) G.S. 126-4(5) only as it applies to hours and days of work, vacation, and sick leave; (iii) G.S. 126-4(6) only as it applies to promotion and transfer; (iv) G.S. 126-4(10) only as it applies to the prohibition of the establishment of incentive

pay programs; and (v) Article 2 of Chapter 126 of the General Statutes, except for G.S. 126-7.1:

...

(2) The following employees of the Department of Natural and Cultural Resources:

...

d. North Carolina Symphony.

N.C. Gen. Stat. § 126-5(c11). By its terms, subsection (c11)(2) applies only to *DNCR employees*, and subsection (c11)(2)(d) thus applies only to the *DNCR employees* (namely, the six Plaintiffs identify) who work in administrative roles with the Symphony. Plaintiffs' allegation, which is premised solely on the statute, finds no support there.

Third, Plaintiffs' allegations about state support of the Symphony do not show that it is a state actor or acts under color of state law. It is well-established law that government financial support does not turn a private entity into a state actor. *Manhattan Cmty. Access Corp. v. Halleck*, 139 S. Ct. 1921, 1931–32 (2019); *Rendell-Baker*, 457 U.S. at 840; *Blum*, 457 U.S. at 1011; *Dowe*, 145 F.3d at 659. In *Rendell-Baker*, the Supreme Court held that a school's receipt of state funds did not mean that its decision to discharge certain employees occurred under color of state law. 457 U.S. at 840 (“[T]he school's receipt of public funds does not make the discharge decisions acts of the State.”). Even extensive state funding does not suffice. *Id.* (finding no state action even though the school received at least 90 percent of its operating budget from the state); *Blum*, 457 U.S. at 1011 (nursing homes did not act under color of state law even though the state subsidized the operating and capital costs of their facilities and paid the medical expenses of more than 90 percent of their patients). Consequently, the allegation that one third of the Symphony's funding comes from the State (far less than in *Blum* or *Rendell-Baker*) does not show that the Symphony is a state actor.



Fourth, the fact that the Symphony's budget is subject to the State Budget Act and oversight by the State Auditor may reflect state regulation of the Symphony, but it does not make the Symphony a state actor. "In cases involving extensive state regulation of private activity, we have consistently held that '[t]he mere fact that a business is subject to state regulation does not by itself convert its action into that of the State for purposes of the Fourteenth Amendment.'" *Am. Mfrs.*, 526 U.S. at 52 (quoting *Jackson*, 419 U.S. at 350); *see also Blum*, 457 U.S. at 1004; *Rendell-Baker*, 457 U.S. at 841; *Dowe*, 145 F.3d at 658–59. As the Supreme Court has recognized, "the 'being heavily regulated makes you a state actor' theory of state action is entirely circular and would significantly endanger individual liberty and private enterprise." *Manhattan Cmty. Access Corp.*, 139 S. Ct. at 1932. "Put simply, being regulated by the State does not make one a state actor." *Id.* (citations omitted).

Again, as explained in Part II.B, there is no allegation that this limited regulation of the Symphony had any effect on the challenged employment actions. *See Am. Mfrs.*, 526 U.S. at 57–58 (extensive state regulation of workers' compensation insurers did not show that the challenged decisions occurred under color of state law because "the state statutory and regulatory scheme leaves the challenged decisions to the judgment of insurers"); *Rendell-Baker*, 457 U.S. at 841–42 (extensive state regulation of school did not show that challenged personnel decisions were made "under color of state law" where those decisions "were not compelled or even influenced by any state regulation"); *Blum*, 457 U.S. at 1008 (extensive state regulation of nursing homes did not show that patient discharge and transfer decisions occurred under color of state law where those decisions were based on medical judgments made by private parties).

At bottom, Plaintiffs have not pleaded enough to plausibly suggest that the challenged employment decisions by the Symphony constituted state action or were taken under color of state

law. Supreme Court and Fourth Circuit precedent make it clear that government connections, support, and regulation do not mean everything an entity does is “fairly attributable to the State.” Plaintiffs have not alleged any facts suggesting that the employment decisions at issue were made under color of state law, and thus their Section 1983 claim should be dismissed.

### **CONCLUSION**

In sum, Plaintiffs’ claims fail and should be dismissed under Rule 12(b)(6). First, Plaintiffs failed to timely file their charges of discrimination with the EEOC and are not entitled to equitable tolling or estoppel. Thus, Plaintiffs’ Title VII claim is time-barred. Second, Plaintiffs do not plausibly allege that the challenged employment actions are fairly attributable to the State. Thus, Plaintiffs’ Section 1983 claim also fails. Accordingly, the Symphony and Macdonald respectfully request that this Court grant their motion and dismiss the Complaint in its entirety for failure to state a claim.

This the 3rd day of November, 2023.

SMITH, ANDERSON, BLOUNT, DORSETT,  
MITCHELL & JERNIGAN, L.L.P.

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**CERTIFICATE OF SERVICE**

I hereby certify that I electronically filed the foregoing document with the Clerk of Court using the CM/ECF System, which will send notification of such filing to all counsel and parties of record.

This the 3rd day of November, 2023.

SMITH, ANDERSON, BLOUNT, DORSETT,  
MITCHELL & JERNIGAN, L.L.P.

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**THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
WESTERN DIVISION**

**Case No: 5:23-cv-00489-D-BM**

CHRISTOPHER CAUDILL; RACHEL )  
NIKETOPOULOS; and DAVID )  
FRIEDLANDER, A/K/A DOVID )  
FRIEDLANDER, )

Plaintiffs, )

v. )

THE NORTH CAROLINA SYMPHONY )  
SOCIETY, INC.; THE NORTH )  
CAROLINA DEPARTMENT OF )  
NATURAL AND CULTURAL )  
RESOURCES; and SANDI )  
MACDONALD, )

Defendants. )

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**INDEX OF EXHIBITS TO THE  
NORTH CAROLINA SYMPHONY  
SOCIETY, INC. AND SANDI  
MACDONALD'S MEMORANDUM  
OF LAW IN SUPPORT OF THEIR  
MOTION TO DISMISS**

1. The Symphony's Articles of Incorporation
2. The Symphony's 2021 Form 990 filing
3. Niketopoulos Denial Letter
4. Caudill Denial Letter
5. Friedlander Denial Letter
6. Niketopoulos Termination Letter
7. Caudill Termination Letter
8. Friedlander Termination Letter
9. Niketopoulos Charge of Discrimination
10. Caudill Charge of Discrimination
11. Friedlander Charge of Discrimination
12. DNCR Leadership Page for Macdonald
13. Wangler Article

ARTICLES OF INCORPORATION OF  
 THE NORTH CAROLINA SYMPHONY SOCIETY, INCORPORATED.  
 (A non-stock non-profit corporation)

32538

We, the undersigned, all citizens of North Carolina, do hereby associate ourselves into a corporation under the provisions of Chapter 22 of the Consolidated Statutes of North Carolina (1919) and amendments thereto, and to that end we do hereby set forth:

1. The name of this corporation is The North Carolina Symphony Society, Incorporated.

2. The principal office of the Society shall be at Chapel Hill, in Orange County, North Carolina. The Society may have such other offices in the State as may be designated by the Board of Directors.

3. The objects for which this Society is formed are as follows:

To promote and foster musical culture and education, and in furtherance of said objects the Society may organize <sup>*The North Carolina Symphony Orchestra and other*</sup> orchestras and supervise and provide for the training of musicians, and may arrange and conduct concerts and all forms of musical entertainment, as well as conferences, lectures and instruction on musical subjects, at such places within and without the State as may be determined by the Board of Directors. The Society

may apply the net receipts of such activities after paying the expenses, to further and more fully effectuate the objects of the Society as herein stated. To aid in carrying out above objects and purposes but not in limitation of its corporate powers the Society may borrow money and may acquire by gift or purchase for cash or on credit and may hold such real and personal property as it shall deem useful for its operation; and may sell any of such property when it is deemed advisable.

4. This corporation shall have no capital stock. Membership is open to all persons interested in music upon approval by the Executive or Membership Committee of the Society and the payment of fees and dues prescribed in the by-laws.

5. The period of existence of the Society is 99 years.

6. The charter members of the Society are as follows:

N. C. Symphony Society  
Charter Members

Mrs. J. W. Achorn  
N. B. Adams  
Mrs. N. B. Adams  
Miss Ruth M. Addams  
E. J. Ahern  
Miss Susan G. Akers  
Jess Alderman  
Mrs. Jess Alderman  
Joseph Allred  
Miss Elizabeth Anderson  
Mrs. W. B. Anderson  
Anne Strudwick Arrowsmith  
Anna Atkinson  
Mrs. L. Carrell Atkisson  
Mrs. Thos. C. Atwood  
Mrs. L. T. Avery  
Connor W. Aycock  
Mrs. Connor W. Aycock  
Anne English Bagby  
Mrs. English Bagby  
Miss Elizabeth Bain  
Mrs. C. W. Bain  
Mrs. Elizabeth C. Baity  
H. G. Baity  
Miss Alice M. Baldwin  
Mrs. Maude S. Bariteau  
Max Barnhardt  
Mrs. Max Barnhardt  
E. S. Barr  
George Bason  
Mrs. George Bason  
I. L. Battin  
Mrs. S. Westray Battle  
Mrs. W. D. Bayley  
A. G. Bayroff  
Miss Vera Beatch  
Mrs. Wesley Beavers  
J. M. Bell  
Mrs. J. M. Bell  
David Bennett  
Mrs. J. S. Bennett  
R. R. Benson  
W. S. Bernard  
Mrs. W. S. Bernard  
Mrs. T. E. Best  
Miss Nora Beust  
Mrs. Beust  
Miss Margaret Bishop  
Wm. Blackburn  
Mrs. Wm. Blackburn  
Mrs. John O. Blanchard  
Edward E. Blogett  
Albert Blumenthal

Bryan Bolich  
Mrs. Bryan Bolich  
John M. Booker  
Mrs. John M. Booker  
Mrs. Waldo Boone  
F. O. Bowman  
Mrs. F. O. Bowman  
Mrs. James Boyd  
Wm. K. Boyd  
Mrs. Wm. K. Boyd  
Francis F. Bradshaw  
Mrs. F. F. Bradshaw  
Mrs. John Bradway  
John Bradway  
Mrs. Winfrey Bramham  
Mrs. Harvey Branscombe  
Mrs. W. H. Branson  
Raymond Brietz, Jr.  
Mrs. H. M. Brinkley  
Mrs. Eugene Brooks  
E. E. Brown  
Mrs. F. Craighill Brown  
F. Craighill Brown  
F. C. Brown  
Mrs. F. C. Brown  
Miss Frances Brown  
Roy M. Brown  
Mrs. Roy M. Brown  
Mrs. W. Gilliam Brown  
Mrs. W. A. Brownell  
Max Bryant  
Mrs. Victor S. Bryant  
Miss Eleanor Buchanan  
J. A. Buchanan  
Mrs. J. A. Buchanan  
Mrs. John P. Buchanan  
John P. Buchanan  
John P. Buchanan, Jr.  
Mrs. J. B. Bullitt  
Miss Margaret Bullitt  
Mrs. A. C. Burnham  
Julia Blucker Burt  
Katharine N. Burt  
Nathaniel Burt  
Struthers Burt  
H. Caldwell  
Mrs. F. K. Cameron  
F. K. Cameron  
Miss Helen Card  
Mrs. W. W. Card  
Colin Carmichael  
Lewis Carr  
Mrs. Louis Carr

N. C. Symphony Society  
Charter Members

Mrs. D. D. Carroll	Mrs. R. E. Dillard
Mrs. Harriet C. Carter	F. B. Dilts
H. D. Carter	Mrs. F. B. Dilts
Mrs. Sidney Chambers	Miss Edith Dixon
Edgar T. Chapman	H. B. Dixon
Mrs. Katharine J. Chapman	Mrs. H. B. Dixon
Mrs. L. O. Cheek	Mrs. J. C. Dodson
Miss Nancy C. Cheek	J. C. Dodson
Osborne Cheek	Miss Nannie E. Dodson
Kenneth Clark	St. Pierre DuBose
Mrs. Kenneth Clark	Mrs. St. Pierre DuBose
Mrs. Donald Clement	Miss Grace Duhse
Mrs. Albert Coates	Jack Dungan
Mrs. Collier Cobb	Mrs. J. D. Edwards
Mrs. Collier Cobb, Jr.	Chas. A. Ellwood
Miss Mary Cobb	Mrs. Chas. A. Ellwood
J. O. Cobb	Miss Doris Elvington
Mrs. James O. Cobb	Mrs. Emerson
Whitfield Cobb	S. A. Emery
Mrs. Virginia S. Coble	Mrs. E. E. Ericson
O. J. Coffin	E. E. Ericson
Mrs. O. J. Coffin	Gene Erwin
Coit Coker	J. Harper Erwin, Jr.
W. C. Coker	Mrs. J. Harper Erwin, Jr.
Robert E. Coker	W. A. Erwin, Jr.
H. F. Comer	Mrs. W. A. Erwin, Jr.
Mrs. H. F. Comer	Wm. Curtis Ezell
Howard Conrad	Miss Georgia Faison
Mrs. J. S. Correll	P. C. Farrar
W. T. Couch	Mrs. P. C. Farrar
Mrs. W. T. Couch	W. F. Ferger
Mrs. James Cousins	A. E. Fidler
M. T. Cousins	Miss Ada M. Field
Mrs. M. T. Cousins	Dan Fields
M. T. Cousins, Jr.	Miss Helen Finch
Miss Clara Crawford	Mrs. R. W. Flack
C. C. Crittenden	Mrs. Lawrence Flinn
Bert Cunningham	Lawrence Flinn
Mrs. Bert Cunningham	Miss Sybil Flowers
Paul Curtis	Miss Virginia Flowers
Miss Helen Daniel	Wily D. Forbus
Mrs. Thos. C. Darst	Mrs. Wily D. Forbus
Thos. C. Darst	Miss Mildred Foster
J. F. Dashiell	Ray Foster
Mrs. J. F. Dashiell	Miss Virginia Frank
J. S. Davenport	Robert H. Frazier
Archie R. Davis	Mrs. J. Freedman
Mrs. Eugene Davis	Miss Jean L.M. Fuller
Harry E. Davis	Paul N. Garber
Mrs. Harry E. Davis	Mrs. Paul N. Garber
W. F. Davison	J. Howard Gaylord
Mrs. Wilbur Davison	W. C. George
Henry N. DeWick	Mrs. W. C. George
Wm. M. Dey	H. F. Gibbons
Mrs. Wm. M. Dey	Hugo Giduz



N. C. Symphony Society  
Charter Members

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Charles Glass  
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Frank P. Graham  
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Mrs. Louis Graves  
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Miss Priscilla Gregory  
Mrs. J. Bryan Griswold  
Miss Julia R. Grout  
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Mrs. Oscar Hamilton  
Miss Elizabeth Hanaman  
Miss Margaret Hanby  
Frank W. Hanft  
Mrs. Frank W. Hanft  
I. P. Harland  
Mrs. I. P. Harland  
Mrs. Earl Harllee  
F. S. Harrell  
J. W. Harrelson  
G. A. Harrer  
Mrs. G. A. Harrer  
Miss Isabel Harris  
Chas. G. Harrison  
Deryl Hart  
Mrs. Deryl Hart  
Edward Hartsook  
Mrs. Millicent A. Hayes  
Mrs. Gertrude W. Haywood  
Herbert Hazelman  
M. S. Heath  
Mrs. A. F. Henderson  
Mxxx G. G. Herr  
Harriet Herring  
Mrs. C. Frank Herring  
Douglas Hill  
John Sprunt Hill  
Mrs. John Sprunt Hill  
R. M. Hinshaw  
A. W. Hobbs  
Mrs. A. W. Hobbs  
Mrs. Burke Hobgood  
Mrs. J. M. Hobgood  
E. G. Hoefler  
Mrs. E. G. Hoefler  
George E. Hoffman  
Mrs. George E. Hoffman  
Mrs. J. F. Hoffman  
J. F. Hoffman  
Alice Hoffman  
Elizabeth Hoffman  
Josephine Hoffman

Miss Grace Holcombe  
Miss Alma Holland  
A. R. Holland  
Mrs. A. R. Holland  
Joel Holland  
H. M. Holliday  
Mrs. W. C. Hollingshed  
Frank Hood  
Mrs. H. C. Horack  
R. B. House  
Mrs. R. B. House  
George Howe  
Mrs. George Howe  
Alice Hundley (Miss)  
William L. Hunt  
E. C. Hunter  
J. C. Huntley  
Mrs. J. C. Huntley  
Miss Olive Jackson  
Miss Gertrude James  
Miss Cleo Jamison  
Edwin Jeffress, Jr.  
Miss Anna B. Jenks  
Edwin P. Jennings  
Miss Ruby Johnson  
Thor Johnson  
Nash Johnston  
Miss Emma Jones  
J. P. Jones  
Mrs. Wm. M. Jones  
A. C. Jordan  
A. M. Jordan  
Mrs. A. M. Jordan  
Miss Margaret Jordan  
Otta H. Kahn  
Mrs. H. H. Kanaga  
Nelson O. Kennedy  
Mrs. Raymond D. Kennedy  
Raymond D. Kennedy  
R. L. Kesler  
Mrs. Walter Kesler  
Miss Ruth Ketring  
George G. Killinger  
Walter King  
E. W. Knight  
Mrs. E. W. Knight  
F. H. Koch  
Mrs. F. H. Koch  
Paul C. Kramer  
Mrs. Paul C. Kramer  
C. D. Kutschinski  
Leslie Lane  
W. T. Laprade  
Mrs. W. T. Laprade  
B. K. Lassiter  
Mrs. B. K. Lassiter

N. C. Symphony Society  
 Charter Members

George Lawrence  
 Mrs. J. T. Lawson  
 G. E. Leftwich, Jr.  
 Mrs. W. B. Leftwich  
 W. A. Leggett  
 K. P. Lewis,  
 Mrs. K. P. Lewis  
 J. B. Linker  
 R. W. Linker  
 Miss Margaret Little  
 Mrs. George Logan  
 J. Elmer Long  
 Mrs. J. Elmer Long  
 Bernice Love  
 Mrs. Cora Cox Lucas  
 Silas Lucas  
 O. K. Lundeberg  
 George L. Lyon  
 Mrs. George L. Lyon  
 Mrs. Wortham C. Lyon  
 L. B. McBrayer  
 Fred B. McCall  
 Mrs. Fred B. McCall  
 Geneva McCaskill  
 Roland McClamroch  
 Mrs. Roland McClamroch  
 Miss Mary Louise McClung  
 T. Smith McCorkle  
 Mrs. T. Smith McCorkle  
 S. J. McCoy  
 Mrs. S. J. McCoy  
 G. W. McCrea  
 W. B. McCutcheon  
 Mrs. W. B. McCutcheon  
 A. C. McIntosh  
 C. E. McIntosh  
 Mrs. C. E. McIntosh  
 Miss Elizabeth McKie  
 George McKie  
 Mrs. K. F. McKinley  
 Mrs. Bessie R. McMillan  
 S. D. McPherson  
 Mrs. S. D. McPherson  
 E. L. Mackie  
 Loren C. MacKinney  
 Mrs. Loren C. MacKinney  
 W. D. MacMillan  
 Mrs. W. D. MacMillan  
 Mrs. Marion C. MacNeille  
 Walter C. MacNeille  
 Wm. D. MacNider  
 Mrs. Wm. D. MacNider  
 D. A. MacPherson  
 Mrs. Hugh MacRae  
 Mrs. Elizabeth W. Malcomb

Mrs. Chas. Markham  
 Miss Sallie Marks  
 Mrs. Annie Martin  
 Mrs. Frank Martin  
 J. V. Martin  
 Ruth Martin  
 Mrs. J. K. Mason  
 Miss Louise Mason  
 Mrs. G. Vance Massey  
 Janet Mather  
 Miss Louise Merkel  
 Mrs. E. C. Metzenthin  
 E. C. Metzenthin  
 Harold D. Meyer  
 Mrs. Harold D. Meyer  
 Mrs. J. C. Michie, Jr.  
 Miss Esta Miller  
 Wm. J. Miller  
 Mrs. Wm. J. Miller  
 Harris Mitchell  
 Wm. Mitchell  
 Miss Genevieve Moore  
 J. V. Moore  
 Belle Mooring (Miss)  
 Mrs. E. R. Mosher  
 E. R. Mosher  
 Tom Mosher  
 D. F. Mosseller  
 Mrs. Wm. Muirhead  
 Brown Munch  
 H. F. Munch  
 Mrs. H. F. Munch  
 H. E. Myers  
 Mrs. H. E. Myers  
 Leonard Nanzetta  
 C. G. Napier  
 Kemp Neal  
 Mrs. Kemp Neal  
 Chas. Neille  
 Mrs. W. A. Newell  
 M. G. Nichols  
 S. J. Nicholson  
 Mrs. S. J. Nicholson  
 Miss Alice Noble  
 T. P. Noe  
 W. R. Noe  
 L. W. Norton  
 Mrs. L. W. Norton  
 Miss Mary Frances Odum  
 Eugene Olive  
 Mrs. Eugene Olive  
 Miss Josephine Osborne  
 H. W. O'Shea  
 Mrs. H. W. O'Shea  
 Mrs. Elmer James Ottaway  
 David S. Packard

N. C. Symphony Society  
Charter Members

Mrs. Louise M. Packard  
John J. Parker  
Henry Parrish  
Miss Eleanor Patche  
Miss Agnes L. Patterson  
Mrs. J. R. Patton, Jr.  
Lewis Patton  
Mrs. Lewis Patton  
Ashby Penn  
Mrs. Ashby Penn  
H. W. Peters  
W. M. Piatt  
Mrs. W. M. Piatt  
Chas. Pier  
Miss Catherine A. Pierson  
Frank Pilcher  
Waldo Porter  
E. K. Powe, Jr.  
Mrs. E. K. Powe, Jr.  
E. K. Powe, III  
Miss Frances Banks Powe  
Joseph Hyde Pratt, Jr.  
~~J. H. Pratt~~ *Joseph Hyde Pratt*  
Mrs. ~~J. H. Pratt~~ *Joseph Hyde Pratt*  
Mrs. Carleton E. Preston  
Carleton E. Preston  
Stanley W. Preston  
Mrs. Stanley W. Preston  
Miss Josephine Pritchard  
Mrs. Anna B. Prizer  
E. Levis Prizer  
F. Morgan Prouty  
W. F. Prouty  
Mrs. W. F. Prouty  
Oscar C. Hausen Pruss  
Mrs. Oscar C. Hausen Pruss  
W. M. Pugh  
Mrs. W. M. Pugh  
Albert Rainsford  
Miss Irene Register  
Miss Ruth Reid  
E. W. Reinecke  
John J. Reinecke  
Mrs. N. C. Remsen  
Mrs. Wm. W. Renwick  
Ray Rheaume  
Miss Nellie Roberson  
Miss Ann H. Roberts  
Mrs. Edith H. Roberts  
B. W. Roberts  
Mrs. Bartram Robeson  
Mrs. J. A. Robinson  
Robert Rodwell  
I. W. Rose

Mrs. I. W. Rose  
Miss Daisy Ross  
Miss Jane Ross  
Robert A. Ross  
Mrs. G. H. Rosser  
P. H. Royster  
Wilbur Royster  
Miss Frances Rudisill  
W. H. Ruffin  
Mrs. W. H. Ruffin  
Mrs. Louis Sasser  
Miss Carlotta Satterfield  
Mrs. H. C. Satterfield  
Mrs. Thorndike Saville  
Mrs. Fay A. Sawyer  
B. I. Schaaf  
Paul Schallert  
H. W. Schnell  
Mrs. H. W. Schnell  
Otto Schoenrich  
S. P. Sedberry  
E. A. Seeman  
Miss Nancy Seeman  
Mrs. Wallace Seeman  
Samuel Selden  
C. M. Setzer  
Mrs. Alfred Shands  
Miss Josephine Sharkey  
Miss Easdale Shaw  
Mrs. Hoyt Shaw  
Robert Simmons  
W. T. Sinclair  
Wm. W. Sledge  
Perry Sloan  
Mrs. P. A. Sloan  
Maddry Simmons  
Earl A. Slocum  
Miss H. R. Smedes  
David T. Smith  
Mrs. David T. Smith  
Mrs. Frank Smith  
F. S. Smith  
Mrs. Hazen Smith  
Israel Smith  
Miss Janet Smith  
Robert C. Smith  
Shelton Smith  
Mrs. Shelton Smith  
Mrs. Y. E. Smith  
Mrs. E. M. Snipes  
Mrs. D. W. Sorrell  
Mrs. Tom Fuller Southgate  
Miss Alice H. Southworth  
Mrs. Sam Sparger  
S. W. Sparger

N. C. Symphony Society  
Charter Members

Mrs. Marshall T. Spears  
Mrs. J. A. Speed  
Lawrence Stallings  
Mrs. Lawrence Stallings  
Albert Stanbury  
Miss Julia Staples  
Ralph Starkey  
John Stewart  
S. A. Stoudemire  
Mrs. S. A. Stoudemire  
Lamar Stringfield  
Mrs. Lamar Stringfield  
Conger Stroupe  
Shepherd Strudwick, Jr.  
I. W. Summerlin,  
Mrs. I. W. Summerlin  
Mrs. Ethel K. Taggart  
Tyre Taylor  
Mrs. Tyre Taylor  
F. Alex Teass  
Hubert Teer  
Mrs. Hubert Teer  
Miss Marjorie Teerrell  
James J. Thomas  
Miss Elizabeth Thompson  
J. E. Thornton  
Miss Mary Thornton  
Mrs. W. R. Thornton  
Miss Rosalie Thrall  
Mrs. W. F. Thrall  
B. R. Thurman  
Mrs. E. B. Titchener  
C. W. Toms, Jr.  
Mrs. C. W. Toms, Jr.  
Mrs. E. S. Toms  
W. D. Toy  
Miss Louisa Trawick  
Miss A. Tryche  
W. P. Twaddell  
Mrs. W. P. Twaddell  
Miss Marie Tyler  
Miss Dorothy Tyson  
Mrs. T. D. Tyson  
Mrs. J. Manson Valentre  
Mrs. Zeb Vance  
M. T. Van Hecke  
Mrs. M. T. VanHecke  
Mary Van Straaten  
Mary Vardell (Miss )  
Miss Myrtle Varnom  
F. P. Venable  
Mrs. F. P. Venable  
Miss Louise Venable  
Mrs. Wallace Wade  
Mrs. Paul Wager  
Paul Wager

Mrs. George E. Wales  
Mrs. Winthrop L. Wales  
Mrs. F. L. Walker, Jr.  
Miss Mary L. Walker  
N. W. Walker  
Mrs. N. W. Walker  
Wesley Wallace  
Mrs. Wm. Wallace  
Miss Rosalie Walter  
Mrs. W. H. Wannamaker  
Miss Laura Ward  
Mrs. J. A. Warren  
Mrs. W. B. Watkins  
Miss Dorothy Watson  
Julia Watson  
Ralph Weatherford  
Paul J. Weaver  
A. M. Webb  
Mrs. A. M. Webb  
Miss Susan Webb  
H. R. Weeks  
Mrs. H. R. Weeks  
R. H. Wettach  
Mrs. R. H. Wettach  
Lessie L. Wharton  
A. S. Wheeler  
Mrs. A. S. Wheeler  
Gilbert White  
Mrs. H. E. White  
Joseph White  
N. I. White  
Mrs. N. I. White  
Mrs. Taul B. White  
Mrs. W. L. Whitted  
Mr. W. Leon Wiley  
Mrs. W. Leon Wiley  
Miss Marie Wilkinson  
D. M. Williams  
Mrs. D. M. Williams  
H. H. Williams  
Julia Williams  
Miss Bydnor Williams  
Mrs. J. Norman Wills  
Mrs. F. E. Wilson  
John F. Wily  
Mrs. John F. Wily  
A. S. Winsor  
Mrs. A. S. Winsor  
F. D. Winston  
Mrs. F. D. Winston  
Mrs. P. H. Winston  
Earl W. Wolslagel  
Mrs. Grace P. Woodman  
Mrs. A. M. Worth  
Miss Martha Hannah Worth

Mrs. T. C. Worth  
Thomas Wright  
Mrs. Thomas Wright  
Mrs. Minnie L. Yearby  
A. B. Yeomans  
Miss Mary Yeomans  
Erika Zimmerman  
Mrs. E. W. Zimmerman  
E. W. Zimmerman  
Miss Blanche Zorn

7. The names and postoffice addresses of the incorporators of the Society are as follows

<u>Joseph Hyde Pratt</u>	<u>Chapel Hill, N.C.</u>
<u>Felix A. Grisette</u>	<u>Chapel Hill, N.C.</u>
<u>Lamar Stringfield</u>	<u>Chapel Hill, N.C.</u>

8. The business of the Society shall be conducted by a Board of Directors of not less than 12 members or by an Executive Committee of the Board having not less than 3 members. The names and addresses of those selected to act as directors for the first year and to serve until their successors are elected and qualified are as follows:

Joseph Hyde Pratt, Chapel Hill, N. C.  
Mrs. Reuben Robertson, Canton, N. C.  
John Small, Jr., Charlotte, N. C.  
Felix A. Grisette, Chapel Hill, N. C.  
Mrs. Eugene Davis, Statesville, N. C.  
I. L. Battin, Raleigh, N. C.  
Mrs. J. M. Hobgood, Farmville, N. C.  
Lamar Stringfield, Chapel Hill, N. C.  
Struthers Burt, Southern Pines, N. C.  
Earl A. Slocumb, Greensboro, N. C.  
Miss Jenn W. Coltrane, Concord, N. C.  
C. Vanderhooven, Asheville, N. C.

9. The Board of Directors shall have power by vote of majority of all the directors and without the assent or vote of the members to make, alter, amend and rescind the by-laws of the Society.

In testimony whereof we have hereunto set our hand and affixed our seals this 31 day of December 1932.

Joseph Hyde Pratt (Seal)  
Felix A. Grissette (Seal)  
Lamar Stringfield - (Seal)

Signed, sealed and delivered in the presence of W. M. Lambrough, witness.

State of North Carolina, county of Orange ss.

This is to certify that on this 31 day of Dec A. D. 1932 before me, a Notary Public personally appeared Joseph Hyde Pratt, who I am satisfied, are the persons named in and who executed the foregoing certificate of the North Carolina Symphony Society; and I having first made known to them the contents thereof, they did each acknowledge that they signed, sealed and delivered the same as their voluntary act and deed for the uses and purposes therein expressed.

In testimony whereof, I have hereunto set my hand and affixed my official seal, this the 31 day of Dec A.D. 1932.

My Commission Expires June 30-1938

W. M. Lambrough  
Notary Public

Felix A. Grissette, and Lamar Stringfield

Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07-01-2021, and ending 06-30-2022

B Check if applicable:
Address change
Name change
Initial return
Final return/terminated
Amended return
Application pending

C Name of organization: NORTH CAROLINA SYMPHONY SOCIETY INC
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 3700 GLENWOOD AVE 130
Room/suite
City or town, state or province, country, and ZIP or foreign postal code: RALEIGH, NC 27612

D Employer identification number: 56-0556755
E Telephone number: (919) 733-2750
G Gross receipts \$ 44,128,915

F Name and address of principal officer: SANDI MA MACDONALD, 3700 GLENWOOD AVE 130, RALEIGH, NC 27612

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527

J Website: NCSYMPHONY.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1932 M State of legal domicile: NC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO BE NORTH CAROLINA'S STATE ORCHESTRA, AN ORCHESTRA ACHIEVING THE HIGHEST LEVEL OF ARTISTIC QUALITY AND PERFORMANCE STANDARDS, AND EMBRACING ITS DUAL LEGACIES OF STATEWIDE SERVICE AND MUSIC EDUCATION.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box, 3 Number of voting members (55), 4 Number of independent voting members (55), 5 Total number of individuals employed (181), 6 Total number of volunteers (175), 7a Total unrelated business revenue (0), 7b Net unrelated business taxable income (0).

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (11,983,970 / 17,933,198), 9 Program service revenue (1,392,549 / 2,952,792), 10 Investment income (2,494,823 / 1,355,099), 11 Other revenue (1,487,078 / 5,804), 12 Total revenue (17,358,420 / 22,246,893), 13 Grants and similar amounts paid (0 / 0), 14 Benefits paid to or for members (0 / 0), 15 Salaries, other compensation, employee benefits (7,694,009 / 9,695,372), 16a Professional fundraising fees (0 / 0), 16b Total fundraising expenses (1,273,605), 17 Other expenses (2,337,262 / 4,308,959), 18 Total expenses (10,031,271 / 14,004,331), 19 Revenue less expenses (7,327,149 / 8,242,562).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (26,342,195 / 32,524,457).

<b>Net Fund</b>	<b>21</b> Total liabilities (Part X, line 26) . . . . .	1,549,509	3,529,009
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .	24,792,626	28,995,448

**Part II Signature Block**

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date 2023-02-11  
 SANDI MA MACDONALD PRESIDENT & CEO  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date 2023-02-11 Check  if PTIN P02014004  
 self-employed  
 Firm's name ▶ RSM US LLP Firm's EIN ▶ 42-0714325  
 Firm's address ▶ 230 N ELM ST STE 1100 Greensboro, NC 27401 Phone no. (336) 272-4551

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

**For Paperwork Reduction Act Notice, see the separate instructions.** Cat. No. 11282Y Form 990 (2021)

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**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:

TO BE NORTH CAROLINA'S STATE ORCHESTRA, AN ORCHESTRA ACHIEVING THE HIGHEST LEVEL OF ARTISTIC QUALITY AND PERFORMANCE STANDARDS, AND EMBRACING ITS DUAL LEGACIES OF STATEWIDE SERVICE AND MUSIC EDUCATION.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .  Yes  No

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

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

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

**4** Describe the 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 \$ 10,822,547 including grants of \$ ) (Revenue \$ 2,952,792 )

FOUNDED IN 1932, THE NORTH CAROLINA SYMPHONY (NCS) WAS THE FIRST STATE-SUPPORTED ORCHESTRA IN THE COUNTRY. ITS DUAL MISSION OF STATEWIDE SERVICE & MUSIC EDUCATION CONTINUES TODAY. IT IS THE LARGEST PERFORMING ARTS ORGANIZATION IN NORTH CAROLINA & HAS THE MOST EXTENSIVE EDUCATION PROGRAM OF ANY U.S. ORCHESTRA. ANNUALLY, IT PERFORMS 175 FULL ORCHESTRA CONCERTS, TRAVELS MORE THAN 18,500 MILES, REACHES 98 COUNTIES & PERFORMS FOR 250,000 PEOPLE INCLUDING MORE THAN 55,000 STUDENTS. IN MARCH 2020 & DUE TO THE PANDEMIC, NCS PIVOTED ITS PROGRAMS ONLINE RESULTING IN EXPANDED DELIVERY OF ITS MISSION BEYOND NORTH CAROLINA AND TO NATIONAL AND INTERNATIONAL MARKETS. THE ORCHESTRA RETURNED TO IN-PERSON PROGRAMS IN MAY 2021. GOVERNMENT CAPACITY RESTRICTIONS PREVENTED NCS FROM ACHIEVING \$5.2M IN REVENUE IN FY2020. EXPENSES WERE SIGNIFICANTLY CURTAILED INCLUDING VOLUNTARY SALARY REDUCTIONS. EDUCATION SERVICE TO THE STUDENTS OF NORTH CAROLINA CONTINUED VIRTUALLY WITH A SIGNIFICANT FOCUS ON ELEMENTARY SCHOOL STUDENTS. IN FISCAL 2021, THE SYMPHONY CREATED A RECOVERY RESERVE FUND TO OFFSET PROJECTED DECLINES IN FUNDING IN SUBSEQUENT YEARS AS COMPARED TO PRE-PANDEMIC LEVELS OF EARNED AND CONTRIBUTED INCOME. IT IS UNKNOWN HOW LONG THE ADVERSE CONDITIONS ASSOCIATED WITH THE CORONAVIRUS WILL LAST AND WHAT THE COMPLETE FINANCIAL EFFECT WILL BE TO THE SYMPHONY. OPERATING REVENUE INCREASED IN FY2022 BUT IS STILL BELOW PRE-PANDEMIC LEVELS.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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



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

**4e Total program service expenses** 10,822,547

Form 990 (2021)

Form 990 (2021)

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
<b>4 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? If "Yes," complete Schedule C, Part II	Yes	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		No
<b>6</b> 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		No
<b>7</b> 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		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b> 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		No
<b>10</b> 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	Yes	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>b</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		No
<b>c</b> 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		No
<b>d</b> 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		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
<b>b</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	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</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? If "Yes," complete Schedule F, Parts I and IV		No
<b>15</b> 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		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for any foreign organization?		No

	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>		...
<b>17</b>	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. . . . .	<b>17</b>		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	<b>18</b>		No
<b>19</b>	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 . . . . .	<b>19</b>		No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>		No
<b>b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>		
<b>21</b>	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 . . . . .	<b>21</b>		No

Form 990 (2021)

Part IV Checklist of Required Schedules (continued)		Yes	No
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .		No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		No
<b>26</b>	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II . . . . .		No
<b>27</b>	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b>	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .		No
<b>b</b>	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .		No
<b>c</b>	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		No
<b>34</b>	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 . . . . .	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</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 . . . . .	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule B, Part V, line 2 . . . . .		No

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>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	Yes	

**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

		Yes	No
<b>1a</b>	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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<b>Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)</b>			
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	181
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
<b>4b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders	11a	
<b>11b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	

<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>		No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		<b>14b</b>		
<b>15</b> 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 the instructions and file Form 4720, Schedule N.		<b>15</b>		No
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.		<b>16</b>		No
<b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.		<b>17</b>		

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**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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.	<b>1a</b>	55		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	<b>1b</b>	55		
<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? . . . . .	<b>2</b>			No
<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? . . . . .	<b>3</b>			No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>			No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>			No
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>			No
<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? . . . . .	<b>7a</b>		Yes	
<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? . . . . .	<b>7b</b>			No
<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? . . . . .	<b>8a</b>		Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>		Yes	
<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 . . . . .	<b>9</b>			No

**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? . . . . .	<b>10a</b>			No
<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>10b</b>			
<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? . . . . .	<b>11a</b>			No
<b>b</b> Describe on 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 . . . . .	<b>12a</b>		Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>		Yes	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	<b>12c</b>		Yes	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>		Yes	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>		Yes	

- 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?
  - a The organization's CEO, Executive Director, or top management official
  - b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process on 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?
  - 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?

15a	Yes	
15b	Yes	
16a		No
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **NC**
- 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, 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, address, and telephone number of the person who possesses the organization's books and records:
  - ▶ ROBERT SCHILLER 3700 GLENWOOD AVE 130 RALEIGH, NC 27612 (919) 733-2750

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**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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) MR DON DAVIS CHAIR	5.00 ..... 1.00	X		X				0	0	0
(2) DR WM CHARLES HELTON VICE CHAIR	3.00 .....	X		X				0	0	0
(3) MR JOSEPH C BASTIAN TREASURER	3.00 .....	X		X				0	0	0
(4) MR TERRY L STEVENS ASSISTANT TREASURER	3.00 .....	X		X				0	0	0

(5) MRS ASHLEY MATLOCK PERKINSON SECRETARY	1.00	X		X						0	0	0
(6) DEBORAH M AIKEN MEMBER	1.00	X								0	0	0
(7) DR TIMOTHY ALTMAN MEMBER	1.00	X								0	0	0
(8) DR TRUE R BATE MEMBER	1.00	X								0	0	0
(9) DENISE BENNETT MEMBER	1.00	X								0	0	0
(10) JANIE BIRD MEMBER	1.00	X								0	0	0
(11) JUD BOWMAN MEMBER	1.00	X								0	0	0
(12) PATTY BRIGUGLIO MEMBER	1.00	X								0	0	0
(13) STEPHEN W BURRISS MEMBER	1.00	X								0	0	0
(14) TIM CLANCY MEMBER	1.00	X								0	0	0
(15) THE HONORABLE ROY COOPER MEMBER	1.00	X								0	0	0
(16) JEFFREY CORBETT MEMBER	1.00	X								0	0	0
(17) JIM DATIN MEMBER	1.00	X								0	0	0

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**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 dotted 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) RICHARD L DAUGHERTY MEMBER	1.00	X						0	0	0
(19) KEITH DONAHUE MEMBER	1.00	X						0	0	0
(20) ROBERT N EBY MEMBER	1.00	X						0	0	0
(21) RICK GARDNER MEMBER	1.00	X						0	0	0
(22) MICHAEL GERING MEMBER	1.00	X						0	0	0
(23) MICHAEL GOLDEN	1.00	X						0	0	0

MEMBER																					
(24) DONALD A HAILE	1.00	X												0	0	0					
MEMBER																					
(25) DAVID L HAINES	1.00	X												0	0	0					
MEMBER																					
(26) ELAINE BRYANT HAYES	1.00	X												0	0	0					
MEMBER																					
(27) RICHARD EDWARD HINSON	1.00	X												0	0	0					
MEMBER																					
(28) KEVIN HOWELL	1.00	X												0	0	0					
MEMBER																					
(29) L DWAIN JOYCE	1.00	X												0	0	0					
MEMBER																					
(30) CECELIA ECKERT KENNEDY	1.00	X												0	0	0					
MEMBER																					
(31) ROSEMARY KENYON	1.00	X												0	0	0					
MEMBER																					
(32) ROBERT LACIN	1.00	X												0	0	0					
MEMBER																					
(33) ROBERT MACNEILL JR	1.00	X												0	0	0					
MEMBER																					
(34) JANE MARR	1.00	X												0	0	0					
MEMBER																					
(35) BRANFORD MARSALIS	1.00	X												0	0	0					
MEMBER																					
(36) DR ASSAD MEYMANDI	1.00	X												0	0	0					
MEMBER																					
(37) LOUISE A MILLER	1.00	X												0	0	0					
MEMBER																					
(38) VIRGINIA MINICHELLO	1.00	X												0	0	0					
MEMBER																					
(39) JAMES MORGAN	1.00	X												0	0	0					
MEMBER																					
(40) FLORENCE PEACOCK	1.00	X												0	0	0					
MEMBER																					
(41) EMILY MANN PECK	1.00	X												0	0	0					
MEMBER																					
(42) MARGARET SMEDES POYNER	1.00	X												0	0	0					
MEMBER																					
(43) DR RAMACHANDRA P REDDY	1.00	X												0	0	0					
MEMBER																					
(44) DONNA RHODE	1.00	X												0	0	0					
MEMBER																					
(45) JASON SMITH	1.00	X												0	0	0					
MEMBER																					
(46) TRACEY FODOR SMITH	1.00	X												0	0	0					
MEMBER																					
(47) DAVID SONTAG	1.00	X												0	0	0					
MEMBER																					
(48) LINDA J STAUNCH	1.00	X												0	0	0					
MEMBER																					
(49) M GRAY STYERS JR	1.00	X												0	0	0					
MEMBER																					
(50) SANDY SULLY	1.00	X												0	0	0					
MEMBER																					
(51) THE HONORABLE CATHERINE TRUITT	1.00	X												0	0	0					
MEMBER																					
(52) JENNIE H WALLACE	1.00	X												0	0	0					
MEMBER																					
(53) DERECK WHITTENBURG	1.00	X												0	0	0					
MEMBER																					

MEMBER												
(54) D REID WILSON	1.00	X								0	0	0
MEMBER												
(55) TIM YULL	1.00	X								0	0	0
MEMBER												
(56) SANDI MA MACDONALD	55.00			X						282,682	0	31,011
PRESIDENT & CEO	5.00											
(57) ROBERT SCHILLER	55.00			X						170,936	0	6,283
SR. VP FINANCE AND CFO	5.00											
(58) LISA RANSOM	50.00					X				143,380	0	13,530
VP OF PHILANTHROPY												
(59) LINDA CHARLTON	50.00					X				108,290	0	27,676
VP MARKETING & AUDIENCE DEVELOPMENT												
(60) BRIAN REAGAN	40.00					X				117,735	0	26,685
MUSICIAN												
(61) DONALD TIPPETT	50.00					X				101,923	0	14,851
VP ORCHESTRA OPERATIONS												

<b>1b</b>			
<b>Sub-Total</b>			
<b>c</b>			
<b>Total from continuation sheets to Part VII, Section A</b>			
<b>d</b>	924,946	0	120,036
<b>Total (add lines 1b and 1c)</b>			

**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 **▶ 6**

	Yes	No
<b>3</b> 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>		No
<b>4</b> 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>	Yes	
<b>5</b> 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>		No

**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

**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**

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**Part VIII Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>1a</b> Contributions and campaigns				
Gifts, Grants, and Membership dues				
<b>1b</b> Other				
<b>1c</b> Fundraising events				
<b>1d</b> Related organizations				



<b>e</b> Government grants (contributions)	<b>1e</b>	
12,889,554		
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	
4,167,863		
<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>	
<b>h Total.</b> Add lines 1a-1f . . . . .		17,933,198

Program Service Revenue		Business Code			
<b>2a</b> CONCERT REVENUE					
	711190	2,846,877	2,846,877		
<b>b</b> EDUCATION					
	711190	66,375	66,375		
<b>c</b> PROGRAM PROCESSING FEES					
	711190	39,540	39,540		
<b>d</b>					
<b>e</b>					
<b>f</b> All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f. . . . .					2,952,792

<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		283,040			283,040
<b>4</b> Income from investment of tax-exempt bond proceeds					
<b>5</b> Royalties . . . . .					

		(i) Real	(ii) Personal		
<b>6a</b> Gross rents	<b>6a</b>				
<b>b</b> Less: rental expenses	<b>6b</b>				
<b>c</b> Rental income or (loss)	<b>6c</b>				
<b>d</b> Net rental income or (loss) . . . . .					

		(i) Securities	(ii) Other		
<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	22,954,081			
<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	21,882,022			
<b>c</b> Gain or (loss)	<b>7c</b>	1,072,059			
<b>d</b> Net gain or (loss) . . . . .				1,072,059	1,072,059

<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>				
<b>b</b> Less: direct expenses	<b>8b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . .					

<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>				
<b>b</b> Less: direct expenses	<b>9b</b>				
<b>c</b> Net income or (loss) from gaming activities . . . . .					

<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>				
<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory . . . . .					

Miscellaneous Revenue	Business Code				
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<b>11a</b> MISCELLANEOUS	900099	5,804			5,804
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . .		5,804			
<b>12 Total revenue.</b> See instructions . . . . .		22,246,893	2,952,792	0	1,360,903

Form **990** (2021)

Form 990 (2021)

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	1,215,020	424,242	406,991	383,787
<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 . . . . .	6,446,246	5,617,214	662,152	166,880
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	408,751	315,407	90,689	2,655
<b>9</b> Other employee benefits . . . . .	1,055,689	939,417	61,675	54,597
<b>10</b> Payroll taxes . . . . .	569,666	443,927	98,217	27,522
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	895,554	362,793	186,571	346,190
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .	60,880		60,880	
<b>d</b> Lobbying . . . . .	53,091		53,091	
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	24,718		24,718	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	249,556	56,022	56,987	136,547
<b>12</b> Advertising and promotion . . . . .	532,787	525,248		7,539
<b>13</b> Office expenses . . . . .	114,600	24,831	40,435	49,334
<b>14</b> Information technology . . . . .	6,465	3,785	920	1,760
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	313,136	143,149	104,450	65,537
<b>17</b> Travel . . . . .	158,036	145,732	2,984	9,320
<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 . . . . .	79,598	22,700	34,961	21,937
<b>23</b> Insurance . . . . .	42,287	28,288	13,999	

<b>24</b> 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.)				
<b>a</b> GUEST ARTISTS	918,308	918,308		
<b>b</b> CONCERT PRODUCTION	585,191	576,732	8,459	
<b>c</b> BOX OFFICE	134,100	134,100		
<b>d</b>				
<b>e</b> All other expenses	140,652	140,652		
<b>25 Total functional expenses.</b> Add lines 1 through 24e	14,004,331	10,822,547	1,908,179	1,273,605
<b>26 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Form 990 (2021)

Form 990 (2021)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	4,150,417	<b>1</b>	9,477,982
	<b>2</b> Savings and temporary cash investments . . . . .	1,914,350	<b>2</b>	1,550,464
	<b>3</b> Pledges and grants receivable, net . . . . .	1,011,840	<b>3</b>	941,012
	<b>4</b> Accounts receivable, net . . . . .	992,876	<b>4</b>	42,152
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	199,801	<b>9</b>	312,250
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,261,407		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 1,008,375	141,261	<b>10c</b> 253,032
	<b>11</b> Investments—publicly traded securities . . . . .	17,836,501	<b>11</b>	18,365,393
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	95,149	<b>15</b>	1,582,172
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	26,342,195	<b>16</b>	32,524,457	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	428,934	<b>17</b>	716,352
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	987,896	<b>19</b>	1,187,465
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	9,783	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<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	122,956	<b>25</b>	1,625,192
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	1,549,569	<b>26</b>	3,529,009
<b>ances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			

Net Assets or Fund Balances	27	Net assets without donor restrictions . . . . .	7,821,364	27	15,072,132	
	28	Net assets with donor restrictions . . . . .	16,971,262	28	13,923,316	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds . . . . .		29		
	30	Paid-in or capital surplus, or land, building or equipment fund . . . . .		30		
	31	Retained earnings, endowment, accumulated income, or other funds . . . . .		31		
	32	Total net assets or fund balances . . . . .	24,792,626	32	28,995,448	
	33	Total liabilities and net assets/fund balances . . . . .	26,342,195	33	32,524,457	
	Form 990 (2021)					

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**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	22,246,893
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	14,004,331
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	8,242,562
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	4	24,792,626
5	Net unrealized gains (losses) on investments . . . . .	5	-4,039,740
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	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	10	28,995,448

**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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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		No
b Were the organization's financial statements audited by an independent accountant? 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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
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?	Yes	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	Yes	

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Form 990 (2021)

**Additional Data**

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Software ID:  
Software Version:

**Form 990, Special Condition Description:**

**Special Condition Description**

**SCHEDULE A**  
**(Form 990)**

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.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

<b>Name of the organization</b> NORTH CAROLINA SYMPHONY SOCIETY INC	<b>Employer identification number</b> 56-0556755
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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 12, 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 (Form 990).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .

9 Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 11285F Schedule A (Form 990) 2021

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table for Section A: Public Support. Columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table for Section B: Total Support. Columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities, etc.

13 First 5 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 for Section C: Computation of Public Support Percentage. Rows: 14 Public support percentage for 2021; 15 Public support percentage for 2020 Schedule A, Part II, line 14.

16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.

17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.

b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test.

organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (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; 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.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (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; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support.

14 First 5 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: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2020 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17.

19a 33 1/3% support tests-2021. 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. 19b 33 1/3% support tests-2020. 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.

not more than 50 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, foreign support, and excess business holdings.



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

**a**  The organization satisfied the Activities Test. Complete **line 2** below.

**b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.

**c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>2a</b>		
<b>b</b> Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

**1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year (optional)

<b>1</b> Net short-term capital gain	<b>1</b>	
<b>2</b> Recoveries of prior-year distributions	<b>2</b>	
<b>3</b> Other gross income (see instructions)	<b>3</b>	
<b>4</b> Add lines 1 through 3	<b>4</b>	
<b>5</b> Depreciation and depletion	<b>5</b>	
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b> Other expenses (see instructions)	<b>7</b>	
<b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year (optional)

<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	<b>1</b>	
<b>a</b> Average monthly value of securities	<b>1a</b>	
<b>b</b> Average monthly cash balances	<b>1b</b>	
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
<b>2</b> Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b> Multiply line 5 by 0.035	<b>6</b>	
<b>7</b> Recoveries of prior-year distributions	<b>7</b>	
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

**Section C - Distributable Amount**

Current Year		
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>
<b>2</b>	Enter 85% of line 1	<b>2</b>
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>
<b>5</b>	Income tax imposed in prior year	<b>5</b>
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)	

Schedule A (Form 990) 2021

Schedule A (Form 990) 2021

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by Line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required-- explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021:			
<b>a</b> From 2016. . . . .			
<b>b</b> From 2017. . . . .			
<b>c</b> From 2018. . . . .			
<b>d</b> From 2019. . . . .			
<b>e</b> From 2020. . . . .			
<b>f</b> Total of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7:			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to			

2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017. . . . .			
<b>b</b> Excess from 2018. . . . .			
<b>c</b> Excess from 2019. . . . .			
<b>d</b> Excess from 2020. . . . .			
<b>e</b> Excess from 2021. . . . .			

Schedule A (Form 990) (2021)

Schedule A (Form 990) 2021

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**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A PART II LINE 10	OTHER INCOME - 2017 AMOUNT: \$ 7,330 2018 AMOUNT: \$ 5,328 2019 AMOUNT: \$ 11,154 2020

efile Public Visual Render ObjectID: 202310479349301951 - Submission: 2023-02-16 TIN: 56-0556755

**Schedule B** **Schedule of Contributors** OMB No. 1545-0047

(Form 990) Department of the Treasury Internal Revenue Service

► Attach to Form 990, 990-EZ, or 990-PF. ► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2021**

Name of the organization NORTH CAROLINA SYMPHONY SOCIETY INC	<b>Employer identification number</b> 56-0556755
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)( ) (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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
  
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990) (2021)

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Name of organization NORTH CAROLINA SYMPHONY SOCIETY INC	Employer identification number 56-0556755
---	--

**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	
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>	
			\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions.)</small>
				\$

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-			<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Name of organization NORTH CAROLINA SYMPHONY SOCIETY INC	Employer identification number 56-0556755
---	--

**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
-			
-			
-			
-			
-			
-			
-			
-			

Table with 4 columns: (a) No. from Part I, (b) Description of noncash property given, (c) FMV (or estimate) (See instructions), (d) Date received.

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Table with 2 columns: Name of organization (NORTH CAROLINA SYMPHONY SOCIETY INC) and Employer identification number (56-0556755).

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes sub-section (e) Transfer of gift with fields for Transferee's name, address, and ZIP 4, and Relationship of transferor to transferee.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes sub-section (e) Transfer of gift with fields for Transferee's name, address, and ZIP 4, and Relationship of transferor to transferee.

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SCHEDULE C (Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2021

Department of the Treasury Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

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

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

Table with 2 columns: Name of the organization (NORTH CAROLINA SYMPHONY SOCIETY INC) and Employer identification number (56-0556755).

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. See instructions for definition of "political campaign activities."
2 Political campaign activity expenditures. See instructions
3 Volunteer hours for political campaign activities. See instructions

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-.
1				
2				
3				
4				
5				
6				

For Paperwork Reduction Act Notice, see the instructions for Form 990. Cat. No. 50084S Schedule C (Form 990) 2021

Schedule C (Form 990) 2021 Page 2

**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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
b	Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
c	Total lobbying expenditures (add lines 1a and 1b) .....														
d	Other exempt purpose expenditures .....														
e	Total exempt purpose expenditures (add lines 1c and 1d) .....														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>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.														
g	Grassroots nontaxable amount (enter 25% of line 1f) .....														
h	Subtract line 1g from line 1a. If zero or less, enter -0- .....														
i	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting .....														

Yes  No



section 4911 tax for this year? .....

**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 separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

Schedule C (Form 990) 2021

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**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 on 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? .....	Yes		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....	Yes		
<b>c</b> Media advertisements? .....		No	
<b>d</b> Mailings to members, legislators, or the public? .....		No	
<b>e</b> Publications, or published or broadcast statements? .....		No	
<b>f</b> Grants to other organizations for lobbying purposes? .....		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	Yes		53,091
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		No	
<b>i</b> Other activities? .....		No	
<b>j</b> Total. Add lines 1c through 1i .....			53,091
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	
<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? .....	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	3	

**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."**

**efile Public View Render** | ObjectID: 202310479349301951 - Submission: 2023-02-16 | TIN: 56-0556755

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

**Open to Public Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Employer identification number

Name of the organization  
NORTH CAROLINA SYMPHONY SOCIETY INC

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of 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?, 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?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 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. 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? 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)? 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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. 1b If the organization elected, as permitted under FASB 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) Revenue included on 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 FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 52283D Schedule D (Form 990) 2021

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 d Loan or exchange programs

- b  Scholarly research
- e  Other .....
- c  Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit 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" on 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, for escrow or custodial account liability? . . .  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" on 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 . . . . .	17,755,062	14,547,838	14,581,729	3,894,047	3,920,259
b Contributions . . . . .	1,000,000			10,000,000	10,634
c Net investment earnings, gains, and losses	-2,476,756	3,899,910	653,746	1,214,267	291,753
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .	721,166	670,797	667,006	510,607	189,545
f Administrative expenses . . . . .	23,077	21,880	20,631	15,979	
g End of year balance . . . . .	15,534,063	17,755,071	14,547,838	14,581,728	4,033,101

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

- a Board designated or quasi-endowment ▶ 18.200 %
- b Permanent endowment ▶ 64.400 %
- c Term endowment ▶ 17.400 %

The percentages on 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 . . . . .
- (ii) Related organizations . . . . .

	Yes	No
3a(i)		
3a(ii)	Yes	
3b	Yes	

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

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" on 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		87,726	87,726	0
d Equipment . . . . .		859,891	709,260	150,631
e Other . . . . .		313,790	211,389	102,401
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				253,032

Schedule D (Form 990) 2021

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		

(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII**

**Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
INTERCOMPANY PAYABLE	105,559
OBLIGATIONS UNDER SPLIT-INTEREST AGREEMENTS	27,553
LEASE OBLIGATIONS	1,492,080

Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) 1,625,192

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] Schedule D (Form 990) 2021

Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

Table with 2 main columns: Description and Amount. Row 1: Total revenue, gains, and other support per audited financial statements 18,904,225. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12. Sub-rows: a Net unrealized gains (losses) on investments -4,039,740; b Donated services and use of facilities 721,790.

efile Public Visual Render ObjectID: 202310479349301951 - Submission: 2023-02-16 TIN: 56-0556755

Schedule J (Form 990) Compensation Information. For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047. 2021 Open to Public Inspection. Name of the organization: NORTH CAROLINA SYMPHONY SOCIETY INC. Employer identification number: 56-0556755.

Part I Questions Regarding Compensation

Form with multiple questions (1a-9) regarding compensation. 1a: Check appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. 1b: If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? 2: Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a? 3: Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. 4: During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? 5: For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? 6: For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? 7: For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? 8: Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? 9: If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 SANDI MA MACDONALD PRESIDENT & CEO	(i)	237,607	45,000	75	4,675	26,336	313,693	0
	(ii)	0	0	0	0	0	0	0
2 ROBERT SCHILLER SR. VP FINANCE AND CFO	(i)	146,586	24,322	28	2,919	3,364	177,219	0
	(ii)	0	0	0	0	0	0	0
3 LISA RANSOM VP OF PHILANTHROPY	(i)	123,056	20,296	28	2,436	11,094	156,910	0
	(ii)	0	0	0	0	0	0	0

**efile Public Visual Render** ObjectID: 202310479349301951 - Submission: 2023-02-16 TIN: 56-0556755

**SCHEDULE O** (Form 990) 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.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047  
**2021**  
 Open to Public Inspection

Name of the organization: NORTH CAROLINA SYMPHONY SOCIETY INC  
 Employer identification number: 56-0556755

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE GOVERNOR OF THE STATE OF NC APPOINTS FOUR TRUSTEES.
FORM 990, PART VI, SECTION B, LINE 11B	THE AUDIT COMMITTEE AND THE FULL BOARD REVIEW THE ENTIRE FORM 990. SCHEDULE B IS REDACTED SINCE SOME DONORS REQUEST TO REMAIN ANONYMOUS.
FORM 990, PART VI, SECTION B, LINE 12C	THE NORTH CAROLINA SYMPHONY HAS A CONFLICT OF INTEREST POLICY WHICH ALL TRUSTEES AND EMPLOYEES ARE REQUIRED TO COMPLETE.
FORM 990, PART VI, SECTION B, LINE 15	INDUSTRY SALARY SURVEYS ARE USED TO DETERMINE SALARIES, AND COMPENSATION WAS ESTABLISHED BY AN INDEPENDENT CONSULTANT. CEO AND MUSIC DIRECTOR SALARIES ARE REVIEWED AND APPROVED BY A COMMITTEE OF THE BOARD. THE COMPENSATION ARRANGEMENT IS DOCUMENTED WHEN DECIDED BY THE BOARD OF TRUSTEES.
FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

**Additional Data** Return to Form

Software ID:  
 Software Version:

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2021

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization NORTH CAROLINA SYMPHONY SOCIETY INC

Employer identification number

56-0556755

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

Table with 6 columns: (a) Name, address, and EIN of disregarded entity; (b) Primary activity; (c) Legal domicile; (d) Total income; (e) End-of-year assets; (f) Direct controlling entity.

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

Table with 7 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Exempt Code section; (e) Public charity status; (f) Direct controlling entity; (g) Section 512(b)(13) controlled entity? (Yes/No).

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y Schedule R (Form 990) 2021

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

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations? (Yes/No); (i) Code V-UBI amount; (j) General or managing partner? (Yes/No); (k) Percentage ownership.

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

Table with 10 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity? (Yes/No).

Table with 10 empty columns and 10 empty rows.

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.
b Gift, grant, or capital contribution to related organization(s).
c Gift, grant, or capital contribution from related organization(s).
d Loans or loan guarantees to or for related organization(s).
e Loans or loan guarantees by related organization(s).
f Dividends from related organization(s).
g Sale of assets to related organization(s).
h Purchase of assets from related organization(s).
i Exchange of assets with related organization(s).
j Lease of facilities, equipment, or other assets to related organization(s).
k Lease of facilities, equipment, or other assets from related organization(s).
l Performance of services or membership or fundraising solicitations for related organization(s).
m Performance of services or membership or fundraising solicitations by related organization(s).
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).
o Sharing of paid employees with related organization(s).
p Reimbursement paid to related organization(s) for expenses.
q Reimbursement paid by related organization(s) for expenses.
r Other transfer of cash or property to related organization(s).
s Other transfer of cash or property from related organization(s).

Table with 2 columns: Yes, No. Rows 1a through 1s.

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

Table with 4 columns: (a) Name of related organization, (b) Transaction type (a-s), (c) Amount involved, (d) Method of determining amount involved. Rows 1-3.

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

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

Table with 11 columns: (a) Name, address, and EIN of entity, (b) Primary activity, (c) Legal domicile, (d) Predominant income, (e) Are all partners section 501(c)(3) organizations?, (f) Share of total income, (g) Share of end-of-year assets, (h) Disproportionate allocations?, (i) Code V-UBI amount, (j) General or managing partner?, (k) Percentage ownership.




Schedule R (Form 990) 2021

Schedule R (Form 990) 2021

**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
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Schedule R (Form 990) 2021

**Additional Data**

[Return to Form](#)

Software ID:  
Software Version:

# NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | www.ncsymphony.org | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS:

September 14, 2021

Rachel Niketopoulos  
908 W South Street  
Raleigh, NC 27603

Dear Rachel,

We have received your request for accommodation from the mandatory COVID-19 Vaccination Policy for Musicians that was agreed to by the North Carolina Symphony Players' Association and the North Carolina Symphony Society, Inc.

In your request, you seek an accommodation based upon your religious beliefs. Without going into detail, we do not believe that you have submitted sufficient information to qualify for consideration for an accommodation based upon your identified beliefs. However, in light of the decision described below about our inability to provide an accommodation that does not impose an undue hardship on the North Carolina Symphony and does not conflict with our commitment to create the safest possible environment for our performers, the support for your request does not need to be addressed at this time.

Even had you submitted sufficient information to establish a basis for a valid religious reason that would support a request for an accommodation, your request cannot be granted. As you know, the North Carolina Symphony has a full schedule of in-person performances for the 2021-22 season, and there are simply no available alternatives to in-person performances or work during the upcoming season. The requirements of your position require you as an orchestral musician, to perform with the other members of the orchestra in a setting where you would be in close proximity and in close collaboration with your colleagues during performances and rehearsals. It would be impossible to maintain the social distancing that would be required under applicable CDC guidance for an unvaccinated person in these settings, onstage, backstage and on buses when we travel the state to deliver our mission. Given the nature and scope of your work, and the need for you to work side-by-side with other members of your section in close proximity, we cannot allow you to perform with the orchestra without your having received the vaccine since that would endanger the health and safety of other members of the orchestra, other associated workers, and potentially members of the audience. The significant risk to the health and safety of these individuals that would be presented by an unvaccinated orchestra member creates an undue hardship for the North Carolina Symphony and requires that we deny your request.

Unless you show evidence of having started the vaccination process by showing proof of a first dose by 12 noon on September 20, 2021, we will proceed with the agreement between the North Carolina Players' Association and the North Carolina Symphony Society, Inc. and you will be placed on unpaid leave with health benefits for the 2021-2022 season effective September 20, 2021. Per Article XXX, section 9, of the Master Contract between Professional Musicians' Association Local 500, American Federation of Musicians and the North Carolina Symphony Society, Inc., musicians who do not enroll in the Society health insurance plan or leave the Society health insurance plan will receive \$3,600. A decision to leave the Society health insurance plan for the remainder of the 2021-22 season and receive the \$3,600 must be communicated to the North Carolina Symphony Society, Inc. via Tiffany Haddock [thaddock@ncsymphony.org](mailto:thaddock@ncsymphony.org) by September 30, 2021.

For the 2021-2022 season you will be noted in orchestra rosters (program books, website) as on Leave of Absence. If by April 1, 2022, you have not informed us that you have received full vaccination (as described in our policy at that time), your status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.

Sincerely,



Sandi M.A. Macdonald  
President and CEO

# NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | www.ncsymphony.org | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS:

September 14, 2021

Christopher Caudill  
908 W South Street  
Raleigh, NC 27603

Dear Chris,

We have received your request for accommodation from the mandatory COVID-19 Vaccination Policy for Musicians that was agreed to by the North Carolina Symphony Players' Association and the North Carolina Symphony Society, Inc.

In your request, you seek an accommodation based upon your religious beliefs. Without going into detail, we do not believe that you have submitted sufficient information to qualify for consideration for an accommodation based upon your identified beliefs. However, in light of the decision described below about our inability to provide an accommodation that does not impose an undue hardship on the North Carolina Symphony and does not conflict with our commitment to create the safest possible environment for our performers, the support for your request does not need to be addressed at this time.

Even had you submitted sufficient information to establish a basis for a valid religious reason that would support a request for an accommodation, your request cannot be granted. As you know, the North Carolina Symphony has a full schedule of in-person performances for the 2021-22 season, and there are simply no available alternatives to in-person performances or work during the upcoming season. The requirements of your position require you as an orchestral musician, to perform with the other members of the orchestra in a setting where you would be in close proximity and in close collaboration with your colleagues during performances and rehearsals. It would be impossible to maintain the social distancing that would be required under applicable CDC guidance for an unvaccinated person in these settings, onstage, backstage and on buses when we travel the state to deliver our mission. Given the nature and scope of your work, and the need for you to work side-by-side with other members of your section in close proximity, we cannot allow you to perform with the orchestra without your having received the vaccine since that would endanger the health and safety of other members of the orchestra, other associated workers, and potentially members of the audience. The significant risk to the health and safety of these individuals that would be presented by an unvaccinated orchestra member creates an undue hardship for the North Carolina Symphony and requires that we deny your request.

Unless you show evidence of having started the vaccination process by showing proof of a first dose by 12 noon on September 20, 2021, we will proceed with the agreement between the North Carolina Players' Association and the North Carolina Symphony Society, Inc. and you will be placed on unpaid leave with health benefits for the 2021-2022 season effective September 20, 2021. Per Article XXX, section 9, of the Master Contract between Professional Musicians' Association Local 500, American Federation of Musicians and the North Carolina Symphony Society, Inc., musicians who do not enroll in the Society health insurance plan or leave the Society health insurance plan will receive \$3,600. A decision to leave the Society health insurance plan for the remainder of the 2021-22 season and receive the \$3,600 must be communicated to the North Carolina Symphony Society, Inc. via Tiffany Haddock [thaddock@ncsymphony.org](mailto:thaddock@ncsymphony.org) by September 30, 2021.

For the 2021-2022 season you will be noted in orchestra rosters (program books, website) as on Leave of Absence. If by April 1, 2022, you have not informed us that you have received full vaccination (as described in our policy at that time), your status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.

Sincerely,



Sandi M.A. Macdonald  
President and CEO

# NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | [www.ncsymphony.org](http://www.ncsymphony.org) | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS:

September 14, 2021

Dovid Friedlander  
709 Dorthea Drive  
Raleigh, NC 27603

Dear Dovid,

We have received your request for accommodation from the mandatory COVID-19 Vaccination Policy for Musicians that was agreed to by the North Carolina Symphony Players' Association and the North Carolina Symphony Society, Inc.

In your request, you seek an accommodation based upon your religious beliefs. Without going into detail, we do not believe that you have submitted sufficient information to qualify for consideration for an accommodation based upon your identified beliefs. However, in light of the decision described below about our inability to provide an accommodation that does not impose an undue hardship on the North Carolina Symphony and does not conflict with our commitment to create the safest possible environment for our performers, the support for your request does not need to be addressed at this time.

Even had you submitted sufficient information to establish a basis for a valid religious reason that would support a request for an accommodation, your request cannot be granted. As you know, the North Carolina Symphony has a full schedule of in-person performances for the 2021-22 season, and there are simply no available alternatives to in-person performances or work during the upcoming season. The requirements of your position require you as an orchestral musician, to perform with the other members of the orchestra in a setting where you would be in close proximity and in close collaboration with your colleagues during performances and rehearsals. It would be impossible to maintain the social distancing that would be required under applicable CDC guidance for an unvaccinated person in these settings, onstage, backstage and on buses when we travel the state to deliver our mission. Given the nature and scope of your work, and the need for you to work side-by-side with other members of your section in close proximity, we cannot allow you to perform with the orchestra without your having received the vaccine since that would endanger the health and safety of other members of the orchestra, other associated workers, and potentially members of the audience. The significant risk to the health and safety of these individuals that would be presented by an unvaccinated orchestra member creates an undue hardship for the North Carolina Symphony and requires that we deny your request.

Unless you show evidence of having started the vaccination process by showing proof of a first dose by 12 noon on September 20, 2021, we will proceed with the agreement between the North Carolina Players' Association and the North Carolina Symphony Society, Inc. and you will be placed on unpaid leave with health benefits for the 2021-2022 season effective September 20, 2021. Per Article XXX, section 9, of the Master Contract between Professional Musicians' Association Local 500, American Federation of Musicians and the North Carolina Symphony Society, Inc., musicians who do not enroll in the Society health insurance plan or leave the Society health insurance plan will receive \$3,600. A decision to leave the Society health insurance plan for the remainder of the 2021-22 season and receive the \$3,600 must be communicated to the North Carolina Symphony Society, Inc. via Tiffany Haddock [thaddock@ncsymphony.org](mailto:thaddock@ncsymphony.org) by September 30, 2021.

For the 2021-2022 season you will be noted in orchestra rosters (program books, website) as on Leave of Absence. If by April 1, 2022, you have not informed us that you have received full vaccination (as described in our policy at that time), your status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.

Sincerely,



Sandi M.A. Macdonald  
President and CEO

## NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | www.ncsymphony.org | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS

May 17, 2022

Rachel Niketopoulos  
908 West Street South  
Raleigh, NC 27603

Dear Rachel:

As you are aware, following requests from the Orchestra Committee, the North Carolina Symphony Society (the Society) adopted the mandatory COVID-19 Vaccination Policy for Musicians in August of 2021 and the Memorandum of Agreement between the Professional Musicians Association Local 500, American Federation of Musicians (Agreement) and the Society in February of 2022, requiring boosters, both of which were approved by the majority of the Association members and is now part of our Master Contract.

In August of 2021, you requested an accommodation to the mandatory COVID-19 Vaccination Policy based on your described religious beliefs. After carefully considering your request, we advised you by letter dated September 14, 2021, that your specific request to be exempted from the vaccination requirement was denied since that exception would have endangered the safety and health of others and, as a result, cause undue hardship. However, pursuant to the negotiated Agreement with the Association, we provided you with an accommodation in the form of an unpaid leave of absence, with health benefits, for the duration of the 2021-22 Season.

In our September 14, 2021, letter to you, we also advised you that you were required to report to the Symphony on or before April 1, 2022, that you had “received the full vaccine (as described in our policy at the time).” If you did not make such a report, you were told that your “status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.” You were reminded about the April 1 deadline in the Binder provided to you on December 1, 2021. In at least two communications between us since then, you have been reminded about this firm deadline and requirement. You have not reported to us that you have received any of the COVID-19 vaccinations, and we understand from communications with your lawyer that you remain opposed to receiving any COVID vaccines.

The Symphony’s decision to deny your request to be exempted from the vaccination requirements has not changed and remains in place, as stated in the letter dated September 14, 2021, for the reasons summarized in that letter and noted above. The Symphony is not, however, in a position to extend your leave any further since that would cause undue hardship. Your absence for this past season caused significant burden to the Symphony. We had to employ a temporary musician as a replacement on a one-year contract to keep the position open for your potential return for the 2022-23 Season. As you know, temporary musicians are not equivalent

substitutes as they are not hired through the competitive audition process used for tenure-track musicians, and often do not have the experience to perform at the high-level expected by the Society for the tenured position you hold. We cannot continue to hold your position open without causing undue hardship and instability to the orchestra. In light of your refusal to receive the required COVID-19 vaccinations, as articulated in the Agreement, and as noted in the September 14, 2021 letter as a condition of the accommodation provided, your resulting and continuing unavailability to perform your duties to the orchestra, and the need to plan for the future, the Symphony has made the difficult decision to terminate your employment as of June 30, 2022, at the end of your currently approved leave of absence.

We are informing BCBS of your termination date and they will send you COBRA notification regarding continued coverage. We will also notify TIAA of your change in North Carolina Symphony employment status and they will communicate with you as the account holder.

It is unfortunate that it has come to this. We have valued your many contributions to the Symphony over the years and are saddened that you are unwilling to comply with the vaccination Agreement made between the Society and the Association.

Sincerely,

A handwritten signature in black ink, appearing to read "S.M.A. Macdonald", with a long horizontal flourish extending to the right.

Sandi M.A. Macdonald  
President & CEO

# NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | www.ncsymphony.org | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS

May 17, 2022

Christopher Caudill  
908 West Street South  
Raleigh, NC 27603

Dear Chris:

As you are aware, following requests from the Orchestra Committee, the North Carolina Symphony Society (the Society) adopted the mandatory COVID-19 Vaccination Policy for Musicians in August of 2021 and the Memorandum of Agreement between the Professional Musicians Association Local 500, American Federation of Musicians (Agreement) and the Society in February of 2022, requiring boosters, both of which were approved by the majority of the Association members and is now part of our Master Contract.

In August of 2021, you requested an accommodation to the mandatory COVID-19 Vaccination Policy based on your described religious beliefs. After carefully considering your request, we advised you by letter dated September 14, 2021, that your specific request to be exempted from the vaccination requirement was denied since that exception would have endangered the safety and health of others and, as a result, cause undue hardship. However, pursuant to the negotiated Agreement with the Association, we provided you with an accommodation in the form of an unpaid leave of absence, with health benefits, for the duration of the 2021-22 Season.

In our September 14, 2021, letter to you, we also advised you that you were required to report to the Symphony on or before April 1, 2022, that you had “received the full vaccine (as described in our policy at the time).” If you did not make such a report, you were told that your “status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.” You were reminded about the April 1 deadline in the Binder provided to you on December 1, 2021. You have not reported to us that you have received any of the COVID-19 vaccinations, and we understand from communications with your lawyer that you remain opposed to receiving any COVID vaccines.

The Symphony’s decision to deny your request to be exempted from the vaccination requirements has not changed and remains in place, as stated in the letter dated September 14, 2021, for the reasons summarized in that letter and noted above. The Symphony is not, however, in a position to extend your leave any further since that would cause undue hardship. Your absence for this past season caused significant burden to the Symphony. We had to employ a temporary musician as a replacement on a one-year contract to keep the position open for your

potential return for the 2022-23 Season. As you know, temporary musicians are not equivalent substitutes as they are not hired through the competitive audition process used for tenure-track musicians, and often do not have the experience to perform at the high-level expected by the Society for the tenured position you hold. We cannot continue to hold your position open without causing undue hardship and instability to the orchestra. In light of your refusal to receive the required COVID-19 vaccinations, as articulated in the Agreement, and as noted in the September 14, 2021 letter as a condition of the accommodation provided, your resulting and continuing unavailability to perform your duties to the orchestra, and the need to plan for the future, the Symphony has made the difficult decision to terminate your employment as of June 30, 2022, at the end of your currently approved leave of absence.

We are informing BCBS of your termination date and they will send you COBRA notification regarding continued coverage. We will also notify TIAA of your change in North Carolina Symphony employment status and they will communicate with you as the account holder.

It is unfortunate that it has come to this. We have valued your many contributions to the Symphony over the years and are saddened that you are unwilling to comply with the vaccination Agreement made between the Society and the Association.

Sincerely,

A handwritten signature in black ink, appearing to read "Sandi Macdonald", with a long, sweeping flourish extending to the right.

Sandi M.A. Macdonald  
President & CEO



# NORTH CAROLINA SYMPHONY

tel 919.733.2750 | fax 919.733.9920 | www.ncsymphony.org | 3700 Glenwood Avenue, Suite 130, Raleigh, North Carolina 27612

VIA EMAIL AND USPS

May 17, 2022

Dovid Friedlander  
709 Dorothea Drive  
Raleigh, NC 27603

Dear Dovid:

As you are aware, following requests from the Orchestra Committee, the North Carolina Symphony Society (the Society) adopted the mandatory COVID-19 Vaccination Policy for Musicians in August of 2021 and the Memorandum of Agreement between the Professional Musicians Association Local 500, American Federation of Musicians (Agreement) and the Society in February of 2022, requiring boosters, both of which were approved by the majority of the Association members and is now part of our Master Contract.

In August of 2021, you requested an accommodation to the mandatory COVID-19 Vaccination Policy based on your described religious beliefs. After carefully considering your request, we advised you by letter dated September 14, 2021, that your specific request to be exempted from the vaccination requirement was denied since that exception would have endangered the safety and health of others and, as a result, cause undue hardship. However, pursuant to the negotiated Agreement with the Association, we provided you with an accommodation in the form of an unpaid leave of absence, with health benefits, for the duration of the 2021-22 Season.

In our September 14, 2021, letter to you, we also advised you that you were required to report to the Symphony on or before April 1, 2022, that you had “received the full vaccine (as described in our policy at the time).” If you did not make such a report, you were told that your “status will be reviewed and discussed in light of the then current policy to determine your long-term status with North Carolina Symphony.” You were reminded about the April 1 deadline in the Binder provided to you on December 1, 2021. You have not reported to us that you have received any of the COVID-19 vaccinations, and we understand from communications with your lawyer that you remain opposed to receiving any COVID vaccines.

The Symphony’s decision to deny your request to be exempted from the vaccination requirements has not changed and remains in place, as stated in the letter dated September 14, 2021, for the reasons summarized in that letter and noted above. The Symphony is not, however, in a position to extend your leave any further since that would cause undue hardship.

Your unavailability to perform your duties with the orchestra for a second season in a row was a great inconvenience and burden to the Society, particularly in light of your role as Associate Concertmaster. As you know, in order to fill your role in your absence, several layers of

reshuffling were required. This included temporarily moving up members of your section to fill the Associate Concertmaster role, then we had to employ temporary musicians as replacements for those musicians who were temporarily elevated on a one-year contract. All of these adjustments could be done only on a temporary basis in order to keep the position open for your potential return for the 2022-23 Season. As you know, temporary musicians, including those who were temporarily elevated into the Associate Concertmaster position, are not equivalent substitutes as they are not hired through the competitive audition process used for Associate Concertmaster, and often do not have the experience to perform at the high-level expected by the Society, not to mention at the level required for the Associate Concertmaster position. We cannot continue to hold your position open without causing undue hardship and instability to the orchestra. In light of your refusal to receive the required COVID-19 vaccinations, as articulated in the Agreement, and as noted in the September 14, 2021 letter as a condition of the accommodation provided, your resulting and continuing unavailability to perform your duties to the orchestra, and the need to plan for the future, the Symphony has made the difficult decision to terminate your employment as of June 30, 2022, at the end of your currently approved leave of absence.

We will notify TIAA of your change in North Carolina Symphony employment status and they will communicate with you as the account holder.

It is unfortunate that it has come to this. We have valued your many contributions to the Symphony over the years and are saddened that you are unwilling to comply with the vaccination Agreement made between the Society and the Association.

Sincerely,

A handwritten signature in black ink that reads "Sandi M.A. Macdonald" with a stylized flourish at the end.

Sandi M.A. Macdonald  
President & CEO

<p><b>CHARGE OF DISCRIMINATION</b></p> <p>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</p>	<p>Charge Presented To: Agency(ies) Charge No(s):</p> <p style="text-align: center;">EEOC <span style="float: right;"><b>433-2022-01926</b></span></p>
<p>_____ and EEOC</p> <p style="text-align: center;"><i>State or local Agency, if any</i></p>	

Name <i>(indicate Mr., Ms., Mrs.)</i>	Home Phone	Year of Birth
Ms. Rachel I. Niketopoulos	919-537-2384	

Street Address

908 W South St  
RALEIGH, NC 27603

Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. *(If more than two, list under PARTICULARS below.)*

Name	No. Employees, Members	Phone No.
North Carolina Symphony Society	Unknown Number Of Employees	

Street Address

3700 GLENWOOD AVE STE 130  
RALEIGH, NC 27612

Name	No. Employees, Members	Phone No.

Street Address City, State and ZIP Code

DISCRIMINATION BASED ON	DATE(S) DISCRIMINATION TOOK PLACE				
Religion	<table style="width: 100%;"> <tr> <td style="width: 50%;">Earliest</td> <td style="width: 50%;">Latest</td> </tr> <tr> <td style="text-align: center;">05/17/2022</td> <td style="text-align: center;">05/17/2022</td> </tr> </table>	Earliest	Latest	05/17/2022	05/17/2022
Earliest	Latest				
05/17/2022	05/17/2022				

THE PARTICULARS ARE *(If additional paper is needed, attach extra sheet(s))*:

<p>I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.</p>	<p>NOTARY – <i>When necessary for State and Local Agency Requirements</i></p>
<p>I declare under penalty of perjury that the above is true and correct.</p> <p><b>Digitally Signed By: Ms. Rachel I. Niketopoulos</b></p> <p><b>08/19/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>	<p>I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.</p> <p>SIGNATURE OF COMPLAINANT</p>  <p>SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE <i>(month, day, year)</i></p>

<p><b>CHARGE OF DISCRIMINATION</b></p> <p>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</p>	<p>Charge Presented To:                      Agency(ies) Charge No(s):</p> <p style="text-align: center;">EEOC    <b>433-2022-01926</b></p>
<p>_____ and EEOC</p> <p style="text-align: center;"><i>State or local Agency, if any</i></p>	

I. I have been playing in the NC Symphony since 2003, and tenured since 2006. I was notified by my employer that it would be requiring all employees to be fully vaccinated. I sincerely hold a religious belief that conflicts with my employers vaccination requirement. During my employment, I notified my employer of my religious belief and my need for an accommodation from the vaccination requirement. I requested a religious exemption to Respondents Covid-19 vaccination mandate, which was denied. My religious exemption request was called frivolous and there was no interactive process at all. I reluctantly agreed to stay away from work and wait for Covid to subside. I am still a member of the orchestra, but I will be fired on June 30, 2022. I believe my employer failed to accommodate me and discriminated against me because of my religion, in violation of Title VII of the Civil Rights Act of 1964, as amended.

<p>I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.</p>	<p>NOTARY – <i>When necessary for State and Local Agency Requirements</i></p>
<p>I declare under penalty of perjury that the above is true and correct.</p> <p><b>Digitally Signed By: Ms. Rachel I. Niketopoulos</b></p> <p><b>08/19/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>	<p>I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.</p> <p>SIGNATURE OF COMPLAINANT</p>  <p>SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE <i>(month, day, year)</i></p>

**PRIVACY ACT STATEMENT:** Under the Privacy Act of 1974, Pub. Law 93-579, authority to request personal data and its uses are:

1. **FORM NUMBER/TITLE/DATE.** EEOC Form 5, Charge of Discrimination (11/09).
2. **AUTHORITY.** 42 U.S.C. 2000e-5(b), 29 U.S.C. 211, 29 U.S.C. 626, 42 U.S.C. 12117, 42 U.S.C. 2000ff-6.
3. **PRINCIPAL PURPOSES.** The purposes of a charge, taken on this form or otherwise reduced to writing (whether later recorded on this form or not) are, as applicable under the EEOC anti-discrimination statutes (EEOC statutes), to preserve private suit rights under the EEOC statutes, to invoke the EEOC's jurisdiction and, where dual-filing or referral arrangements exist, to begin state or local proceedings.
4. **ROUTINE USES.** This form is used to provide facts that may establish the existence of matters covered by the EEOC statutes (and as applicable, other federal, state or local laws). Information given will be used by staff to guide its mediation and investigation efforts and, as applicable, to determine, conciliate and litigate claims of unlawful discrimination. This form may be presented to or disclosed to other federal, state or local agencies as appropriate or necessary in carrying out EEOC's functions. A copy of this charge will ordinarily be sent to the respondent organization against which the charge is made.
5. **WHETHER DISCLOSURE IS MANDATORY; EFFECT OF NOT GIVING INFORMATION.** Charges must be reduced to writing and should identify the charging and responding parties and the actions or policies complained of. Without a written charge, EEOC will ordinarily not act on the complaint. Charges under Title VII, the ADA or GINA must be sworn to or affirmed (either by using this form or by presenting a notarized statement or unsworn declaration under penalty of perjury); charges under the ADEA should ordinarily be signed. Charges may be clarified or amplified later by amendment. It is not mandatory that this form be used to make a charge.

#### **NOTICE OF RIGHT TO REQUEST SUBSTANTIAL WEIGHT REVIEW**

Charges filed at a state or local Fair Employment Practices Agency (FEPA) that dual-files charges with EEOC will ordinarily be handled first by the FEPA. Some charges filed at EEOC may also be first handled by a FEPA under worksharing agreements. You will be told which agency will handle your charge. When the FEPA is the first to handle the charge, it will notify you of its final resolution of the matter. Then, if you wish EEOC to give Substantial Weight Review to the FEPA's final findings, you must ask us in writing to do so within 15 days of your receipt of its findings. Otherwise, we will ordinarily adopt the FEPA's finding and close our file on the charge.

#### **NOTICE OF NON-RETALIATION REQUIREMENTS**

Please **notify** EEOC or the state or local agency where you filed your charge **if retaliation is taken against you or others** who oppose discrimination or cooperate in any investigation or lawsuit concerning this charge. Under Section 704(a) of Title VII, Section 4(d) of the ADEA, Section 503(a) of the ADA and Section 207(f) of GINA, it is unlawful for an *employer* to discriminate against present or former employees or job applicants, for an *employment agency* to discriminate against anyone, or for a *union* to discriminate against its members or membership applicants, because they have opposed any practice made unlawful by the statutes, or because they have made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under the laws. The Equal Pay Act has similar provisions and Section 503(b) of the ADA prohibits coercion, intimidation, threats or interference with anyone for exercising or enjoying, or aiding or encouraging others in their exercise or enjoyment of, rights under the Act.

<p><b>CHARGE OF DISCRIMINATION</b></p> <p>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</p>	<p>Charge Presented To: Agency(ies) Charge No(s):</p> <p style="text-align: center;">EEOC <span style="float: right;"><b>433-2022-01828</b></span></p>
<p>_____ and EEOC</p> <p style="text-align: center;">_____ <i>State or local Agency, if any</i></p>	

Name <i>(indicate Mr., Ms., Mrs.)</i>	Home Phone	Year of Birth
Mr. Christopher R. Caudill	919-360-2191	

Street Address

908 W. South Street Raleigh, NC

RALEIGH, NC 27603

Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. *(If more than two, list under PARTICULARS below.)*

Name	No. Employees, Members	Phone No.
North Carolina Symphony	15 - 100 Employees	

Street Address

3700 GLENWOOD AVE STE 130

RALEIGH, NC 27612

Name	No. Employees, Members	Phone No.

Street Address City, State and ZIP Code

DISCRIMINATION BASED ON	DATE(S) DISCRIMINATION TOOK PLACE
Religion	Earliest <span style="float: right;">Latest</span>
	06/30/2022 <span style="float: right;">06/30/2022</span>

THE PARTICULARS ARE *(If additional paper is needed, attach extra sheet(s))*:

I.I was hired by the above-named- respondent in June 2003, and last held the position of Second French Horn. August of 2021 I was notified by my employer that it would be requiring all employees to be fully vaccinated. I sincerely hold a religious belief that conflicts with my employer's vaccination requirement. On September 9, 2021, I filled out the managements religious exemption paperwork. On September 14, 2021, I got a letter from CEO Sandy Mcdonald that said I did not submit enough information on my vaccine religious exemption paperwork and there are no reasonable accommodations available. On September 14, 2021, I was placed on unpaid leave.I amended my personal binder in December of 2021, which had been unilaterally altered by Management, to indicate that I wanted to keep my job, but that I was still requesting an exemption to the Symphony's Vaccine Mandate policy because of my sincere religious belief. I felt that I was being put in a trap, because not signing the binder could be used by Management to fire me; but signing it as written was an attempt to coerce me into complying with being vaccinated. The management never engaged in a dialogue about possible accomodations - they consistently asserted that there were none to discuss, and that my unvaccinated presence at work was itself an undue burden, even though I was willing to take tests and wear masks.In December 2021 I was shown my personal binder that has my individual contract that was changed, it now reads that I agree to comply with the vaccine mandate in the contract. I signed the contract with that

<p>I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.</p>	<p>NOTARY – <i>When necessary for State and Local Agency Requirements</i></p>
<p>I declare under penalty of perjury that the above is true and correct.</p> <p><b>Digitally Signed By: Mr. Christopher R. Caudill</b></p> <p><b>09/19/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>	<p>I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.</p> <p>SIGNATURE OF COMPLAINANT</p> <p>SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE</p> <p><i>(month, day, year)</i></p>

<p><b>CHARGE OF DISCRIMINATION</b></p> <p>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</p>	<p>Charge Presented To:                      Agency(ies) Charge No(s):</p> <p style="text-align: center;">EEOC    <b>433-2022-01828</b></p>
<p>_____ and EEOC</p> <p style="text-align: center;"><i>State or local Agency, if any</i></p>	

clause in it. On May 17, 2022, I was told that there is no vaccine exemption and no accommodations.II.I was told that if I was not vaccinated by June 30, 2022, I am terminated.III. believe I have been discriminated against due to my religion (Buddhism) in violation of Title VII of the Civil Rights Act of 1964, as Amended.

<p>I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.</p>	<p>NOTARY – <i>When necessary for State and Local Agency Requirements</i></p>
<p>I declare under penalty of perjury that the above is true and correct.</p> <p><b>Digitally Signed By: Mr. Christopher R. Caudill</b></p> <p><b>09/19/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>	<p>I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.</p> <p>SIGNATURE OF COMPLAINANT</p> <p>SUBSCRIBED    AND    SWORN    TO    BEFORE    ME    THIS    DATE</p> <p><i>(month, day, year)</i></p>

**PRIVACY ACT STATEMENT:** Under the Privacy Act of 1974, Pub. Law 93-579, authority to request personal data and its uses are:

1. **FORM NUMBER/TITLE/DATE.** EEOC Form 5, Charge of Discrimination (11/09).
2. **AUTHORITY.** 42 U.S.C. 2000e-5(b), 29 U.S.C. 211, 29 U.S.C. 626, 42 U.S.C. 12117, 42 U.S.C. 2000ff-6.
3. **PRINCIPAL PURPOSES.** The purposes of a charge, taken on this form or otherwise reduced to writing (whether later recorded on this form or not) are, as applicable under the EEOC anti-discrimination statutes (EEOC statutes), to preserve private suit rights under the EEOC statutes, to invoke the EEOC's jurisdiction and, where dual-filing or referral arrangements exist, to begin state or local proceedings.
4. **ROUTINE USES.** This form is used to provide facts that may establish the existence of matters covered by the EEOC statutes (and as applicable, other federal, state or local laws). Information given will be used by staff to guide its mediation and investigation efforts and, as applicable, to determine, conciliate and litigate claims of unlawful discrimination. This form may be presented to or disclosed to other federal, state or local agencies as appropriate or necessary in carrying out EEOC's functions. A copy of this charge will ordinarily be sent to the respondent organization against which the charge is made.
5. **WHETHER DISCLOSURE IS MANDATORY; EFFECT OF NOT GIVING INFORMATION.** Charges must be reduced to writing and should identify the charging and responding parties and the actions or policies complained of. Without a written charge, EEOC will ordinarily not act on the complaint. Charges under Title VII, the ADA or GINA must be sworn to or affirmed (either by using this form or by presenting a notarized statement or unsworn declaration under penalty of perjury); charges under the ADEA should ordinarily be signed. Charges may be clarified or amplified later by amendment. It is not mandatory that this form be used to make a charge.

#### **NOTICE OF RIGHT TO REQUEST SUBSTANTIAL WEIGHT REVIEW**

Charges filed at a state or local Fair Employment Practices Agency (FEPA) that dual-files charges with EEOC will ordinarily be handled first by the FEPA. Some charges filed at EEOC may also be first handled by a FEPA under worksharing agreements. You will be told which agency will handle your charge. When the FEPA is the first to handle the charge, it will notify you of its final resolution of the matter. Then, if you wish EEOC to give Substantial Weight Review to the FEPA's final findings, you must ask us in writing to do so within 15 days of your receipt of its findings. Otherwise, we will ordinarily adopt the FEPA's finding and close our file on the charge.

#### **NOTICE OF NON-RETALIATION REQUIREMENTS**

Please **notify** EEOC or the state or local agency where you filed your charge **if retaliation is taken against you or others** who oppose discrimination or cooperate in any investigation or lawsuit concerning this charge. Under Section 704(a) of Title VII, Section 4(d) of the ADEA, Section 503(a) of the ADA and Section 207(f) of GINA, it is unlawful for an *employer* to discriminate against present or former employees or job applicants, for an *employment agency* to discriminate against anyone, or for a *union* to discriminate against its members or membership applicants, because they have opposed any practice made unlawful by the statutes, or because they have made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under the laws. The Equal Pay Act has similar provisions and Section 503(b) of the ADA prohibits coercion, intimidation, threats or interference with anyone for exercising or enjoying, or aiding or encouraging others in their exercise or enjoyment of, rights under the Act.



<b>CHARGE OF DISCRIMINATION</b>		Charge Presented To:	Agency(ies) Charge No(s):
This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.		EEOC	433-2022-02114
			and EEOC
_____			
<i>State or local Agency, if any</i>			
Name (indicate Mr., Ms., Mrs.)		Home Phone	Year of Birth
Mr. David Friedlander		614-288-5693	
Street Address			
709 Dorothea Drive RALEIGH, NC 27603			
Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. (If more than two, list under PARTICULARS below.)			
Name		No. Employees, Members	Phone No.
NORTH CAROLINA SYMPHONY SOCIETY		15 - 100 Employees	
Street Address			
3700 GLENWOOD AVE STE 130RALEIGH, NC 27612			
Name		No. Employees, Members	Phone No.
Street Address			
City, State and ZIP Code			
DISCRIMINATION BASED ON		DATE(S) DISCRIMINATION TOOK PLACE	
Religion		Earliest	Latest
		09/01/2021	06/01/2022
THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)):			
<p>I. I am an individual with sincerely held religious beliefs. I was the Associate Concertmaster with the North Carolina Symphony Orchestra (NCSO).II. Each musician in the orchestra signs a contract every January that is negotiated between an elected Orchestra Committee, the local musician's union and the management of the NCSO. The contract does allow for religious exemptions. In August 2021 NCSO instituted a COVID-19 vaccine requirement to allow the orchestra to return to work in September 2021. New provisions were added to the contract that had already been signed in January 2021. Employees were offered three options in regard to COVID vaccination:a) Receive the COVID vaccineb) Submit and be approved for either a religious or medical exemption. Once approved for exemption, masking, periodic testing, and social distancing would be required. c) If the medical or religious exemption was denied, the employee would be placed on a one-year unpaid leaveI completed the accommodation form for my religious exemption and included a letter that clearly discussed my religious objections to receiving the COVID vaccine. My exemption request was denied in September 2021, and I was forced to take unpaid leave for one year. The reason given for denial of my exemption was as follows: "In your request, you seek an accommodation based upon your religious beliefs. Without going into detail, we do not believe that you have submitted sufficient information to qualify for consideration for an accommodation based upon your identified beliefs. Even had you submitted sufficient information to</p>			
I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.		NOTARY – When necessary for State and Local Agency Requirements	
I declare under penalty of perjury that the above is true and correct.		I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.	
<p><b>Digitally Signed By: Mr. David Friedlander10/22/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>		SIGNATURE OF COMPLAINANT	
		SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (month, day, year)	

<p><b>CHARGE OF DISCRIMINATION</b></p> <p>This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.</p>	<p>Charge Presented To:                      Agency(ies) Charge No(s):</p> <p style="text-align: center;">EEOC    <b>433-2022-02114</b></p>
<p>_____ and EEOC</p> <p style="text-align: center;"><i>State or local Agency, if any</i></p>	

establish a basis for a valid religious reason that would support a request for an accommodation, your request cannot be granted." It appears that my request was never considered, and would have been denied, regardless of any documentation that I provided. Two other coworkers were denied religious exemptions and also were forced to take unpaid leave. It should be noted that I have never taken a vaccine and do not use any prescription or recreational drugs as these substances also conflict with my sincerely held religious convictions. I was required to sign a new contract in January 2022. In March 2022, I was advised that I might be terminated. None of the prior discussions or documentation advised me that termination was a consequence of not taking the COVID vaccine. Previously, I was told that a meeting to discuss my position would be held on April 1, 2022. The meeting was not held. The OC tried to put me on unpaid leave for another year, but I wanted to return to work. The year of leave had a devastating impact on me and my family. In June 2022, I was sent a letter to advise me that I was terminated. III. I believe I was discriminated against because of my religion in violation of the Civil Rights Act of 1964, as amended.

<p>I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.</p>	<p>NOTARY – <i>When necessary for State and Local Agency Requirements</i></p>
<p>I declare under penalty of perjury that the above is true and correct.</p> <p><b>Digitally Signed By: Mr. David Friedlander 10/22/2022</b></p> <p style="text-align: center;"><i>Charging Party Signature</i></p>	<p>I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.</p> <p>SIGNATURE OF COMPLAINANT</p>  <p>SUBSCRIBED    AND    SWORN    TO    BEFORE    ME    THIS    DATE</p> <p style="text-align: center;"><i>(month, day, year)</i></p>

**PRIVACY ACT STATEMENT:** Under the Privacy Act of 1974, Pub. Law 93-579, authority to request personal data and its uses are:

1. **FORM NUMBER/TITLE/DATE.** EEOC Form 5, Charge of Discrimination (11/09).
2. **AUTHORITY.** 42 U.S.C. 2000e-5(b), 29 U.S.C. 211, 29 U.S.C. 626, 42 U.S.C. 12117, 42 U.S.C. 2000ff-6.
3. **PRINCIPAL PURPOSES.** The purposes of a charge, taken on this form or otherwise reduced to writing (whether later recorded on this form or not) are, as applicable under the EEOC anti-discrimination statutes (EEOC statutes), to preserve private suit rights under the EEOC statutes, to invoke the EEOC's jurisdiction and, where dual-filing or referral arrangements exist, to begin state or local proceedings.
4. **ROUTINE USES.** This form is used to provide facts that may establish the existence of matters covered by the EEOC statutes (and as applicable, other federal, state or local laws). Information given will be used by staff to guide its mediation and investigation efforts and, as applicable, to determine, conciliate and litigate claims of unlawful discrimination. This form may be presented to or disclosed to other federal, state or local agencies as appropriate or necessary in carrying out EEOC's functions. A copy of this charge will ordinarily be sent to the respondent organization against which the charge is made.
5. **WHETHER DISCLOSURE IS MANDATORY; EFFECT OF NOT GIVING INFORMATION.** Charges must be reduced to writing and should identify the charging and responding parties and the actions or policies complained of. Without a written charge, EEOC will ordinarily not act on the complaint. Charges under Title VII, the ADA or GINA must be sworn to or affirmed (either by using this form or by presenting a notarized statement or unsworn declaration under penalty of perjury); charges under the ADEA should ordinarily be signed. Charges may be clarified or amplified later by amendment. It is not mandatory that this form be used to make a charge.

#### **NOTICE OF RIGHT TO REQUEST SUBSTANTIAL WEIGHT REVIEW**

Charges filed at a state or local Fair Employment Practices Agency (FEPA) that dual-files charges with EEOC will ordinarily be handled first by the FEPA. Some charges filed at EEOC may also be first handled by a FEPA under worksharing agreements. You will be told which agency will handle your charge. When the FEPA is the first to handle the charge, it will notify you of its final resolution of the matter. Then, if you wish EEOC to give Substantial Weight Review to the FEPA's final findings, you must ask us in writing to do so within 15 days of your receipt of its findings. Otherwise, we will ordinarily adopt the FEPA's finding and close our file on the charge.

#### **NOTICE OF NON-RETALIATION REQUIREMENTS**

Please **notify** EEOC or the state or local agency where you filed your charge **if retaliation is taken against you or others** who oppose discrimination or cooperate in any investigation or lawsuit concerning this charge. Under Section 704(a) of Title VII, Section 4(d) of the ADEA, Section 503(a) of the ADA and Section 207(f) of GINA, it is unlawful for an *employer* to discriminate against present or former employees or job applicants, for an *employment agency* to discriminate against anyone, or for a *union* to discriminate against its members or membership applicants, because they have opposed any practice made unlawful by the statutes, or because they have made a charge, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing under the laws. The Equal Pay Act has similar provisions and Section 503(b) of the ADA prohibits coercion, intimidation, threats or interference with anyone for exercising or enjoying, or aiding or encouraging others in their exercise or enjoyment of, rights under the Act.

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## **Sandi Macdonald**

*President & Chief Executive Officer, North Carolina Symphony*

Sandi Macdonald joined the North Carolina Symphony as president and chief executive officer in June 2011. In this role she oversees the operations of the \$12 million professional orchestra of 67 musicians, 38 administrative staff and 175 annual performances across the state. Her responsibilities support the mission of the N.C. Symphony to perform at the highest artistic quality and embrace the dual legacy of statewide service and music education.

Prior to joining the North Carolina Symphony, Macdonald worked for the Cleveland Orchestra, most recently as Miami Residency Director from 2007 to 2011 and from 2003 to 2007 as its director of marketing and public relations. From 1998 to 2003, Macdonald served as senior director, strategic planning and audience development of the Seattle Symphony. Prior to that, from 1989 to 1998, she worked in positions of increasing responsibility at the Toronto Symphony Orchestra, concluding her tenure as marketing and communications director.

Macdonald was born and grew up in Toronto, Canada, and has a bachelor's degree in business marketing and a master's degree in business administration. She studied music at the Royal Conservatory of Music in Toronto and arts management at the Banff School of Management and George Brown College. She began her career as income manager for the Canadian Opera Company and the National Ballet of Canada after which she held marketing and communications positions in the opera and orchestra field in Toronto and Detroit, Mich.

# The North Carolina Symphony: An Analysis of the Financial, Social, and Political Implications for a State Supported Arts Organization

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## Abstract

The North Carolina Symphony was the first—and currently one of the only—symphony orchestras in the United States that is directly supported by a state legislature as a part of the North Carolina Department of Natural and Cultural Resources. This has interesting financial, political, and social implications for the orchestra. This study investigates the history of the orchestra and its initial mission—from its inception with the passing of the “Horn-Tooter” bill in 1943 that created the first appropriation bill to support a symphony orchestra and put the orchestra under the “patronage and control” of the state—to the current structure of the organization, including state appointees on the Board of Directors and the implications for members of the staff that *are* state employees, while other members are not. This study also investigates the unique relationship the orchestra has with the Musician’s Union, the state of North Carolina and its people, and references current political implications for an arts organization that operates “under the auspices” of the State of North Carolina.

Key Words: North Carolina Symphony, state support, not for profit, patronage, orchestra management, arts administration

North Carolina garnered a significant amount of national attention when the legislature passed into law the Public Facilities Privacy & Security Act—commonly known as House Bill 2, or just HB2.<sup>1</sup> This law not only spoke to gender identity and the use of government building rest rooms, but also included a provision that eliminated the possibility for anti-discrimination protections for lesbian, gay, bisexual, and transgender people. This became a political concern for many constituencies and along with significant local protests, several national organizations cancelled events in the state. Many musicians were concerned with this policy decision as well, and some major pop artists refused to play in the state including Bruce Springsteen who cancelled his concert in Greensboro “...in solidarity with those protesting the measure.”<sup>2</sup> The classical world was not spared this boycott and many ardent concert-goers were dismayed when Itzhak Perlman cancelled his concert with the North Carolina Symphony because of his concerns with the implications of HB2. Knowing that this organization receives direct support from the state, this study began as an investigation into whether that connection was the impetus of Perlman’s decision. Research indicated it was not, but did uncover the interesting implications of this unique state support for the North Carolina Symphony.

As with so many not-for-profit organization, the North Carolina Symphony came into existence because of the enduring efforts of a single individual. Lamar Stringfield, a native of North Carolina, had a dream of starting an orchestra that would provide classical music to underserved rural areas in that state. In 1927 he presented a series of concerts in Asheville—a geographically isolated rural town in the western mountains of North Carolina. The musicians played (gratis) for very appreciative audiences, but when Stringfield asked for funding from the state in 1929 he was refused. Stringfield also had an interest in folk music and started the Institute of Folk Music at the University of North Carolina at Chapel Hill in 1930. Using this affiliation, he

was able to secure funding for the orchestra from the 1931 Carolina 10 Year Plan—a legislative appropriation designed to, “Improve the economic and cultural resources of the state.”<sup>3</sup> This funding allowed the orchestra to incorporate as a 501c3 and present their first formal concert as the North Carolina Symphony in May of 1932.

Unfortunately, that infusion of capital did not last forever and the symphony was not self-sustaining. During the Great Depression times were particularly hard for musicians, and the government, through the Federal Emergency Relief Administration (FERA), gave the symphony \$45,000 to help support creative professionals. This was a significant amount of money especially for the times—an amount that roughly translates to \$560,000 in today’s value.<sup>4</sup> The Works Progress Administration (WPA) also contributed to the symphony, but in an ironic turn of events, led to the demise of the symphony as it was due to inconsistent payments and other administrative issues.

The symphony’s continuous patronage by the state started in 1943 with Senate Bill 248—dubbed the “Horn Tootin’ Bill” after one particularly cantankerous senator blurted out that he couldn’t see supporting a bunch of horn tootin’ musicians.<sup>5</sup> Fortunately for the musicians, others were in favor of supporting a bill that was, “an act to place the North Carolina Symphony under the patronage and control of the state, and to authorize the governor and council of state to make an allotment from the contingency and emergency fund in aid thereof.”<sup>6</sup> The state budget has included support

of the symphony every year since that bill was passed, with the stipulation that the orchestra is “under the patronage and control of the state”—under the auspices of the North Carolina Department of Natural and Cultural Resources—makes this arrangement unique among symphonies in this country.

The state funding mandate does not seem to put onerous guidelines on the symphony (as might be implied by the terms “control” and “patronage” but it does have implications—particularly in management (personnel) of the organization and in its mission and programming. The charge of the organization differs in significant ways from other orchestras:

Our mission is to be North Carolina’s state orchestra—an orchestra achieving the highest standard of artistic quality and performance standards, and embracing our dual legacies of statewide service and music education.<sup>7</sup>

It is no coincidence that the very short mission statement highlights the goals of statewide service and music education. The orchestra does take its legacy of statewide service very seriously—having served 91 of the 100 counties in North Carolina with concerts or community events in 2017. In that year alone, the orchestra traveled over 18,000 miles and this commitment to reaching audiences across the state has earned the orchestra the nickname of “the suitcase symphony” (see Figure 1).

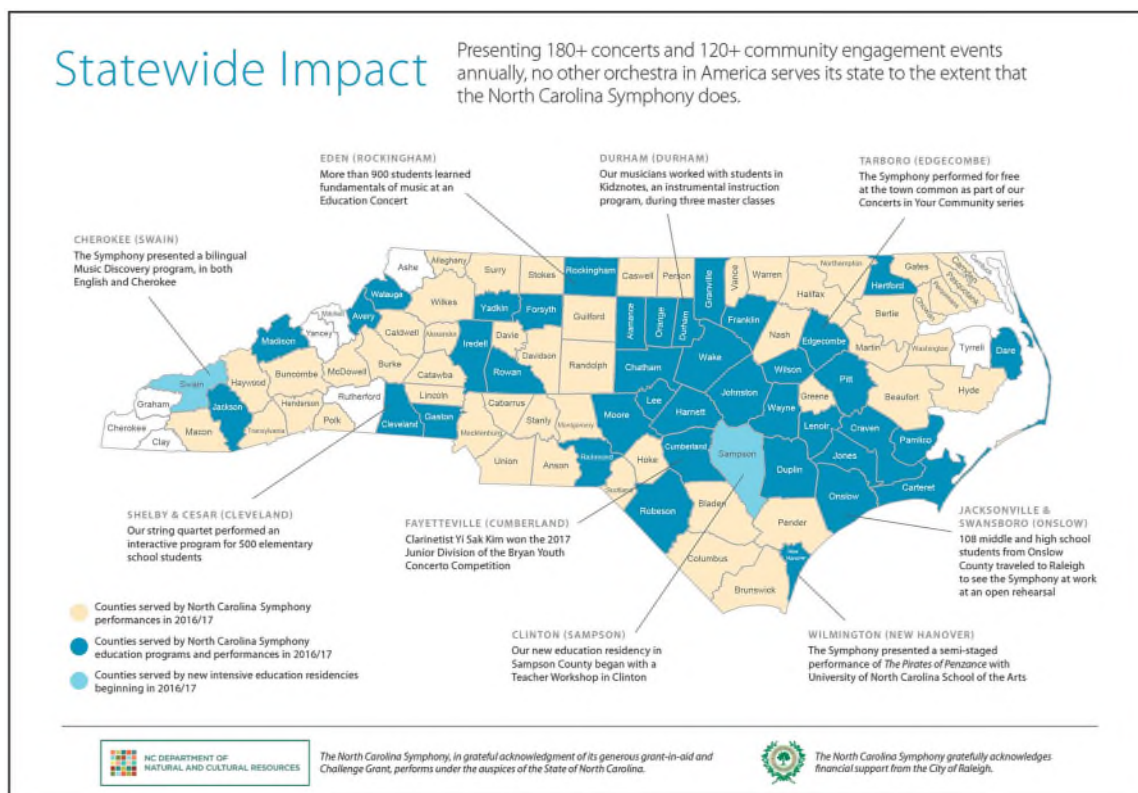


Figure 1. Statewide Impact. Source: *Report to the Community 2018*.<sup>8</sup>

The orchestra is also committed to serving a demographically as well as geographically diverse audience. Over one third of its concerts are held outside of concert halls and they annually provide music to a large number of school children and toddlers from a wide variety of communities. A rich educational program includes teacher training that helps integrate music performance, theory, and history into the curriculum for fourth and fifth grade students. The symphony also actively engages younger (than typical) audiences with its Club 25/39—a program for young professionals that offers reduced ticket prices to concerts and perks including tickets to after-parties with the artists at local bars. Successful initiatives such as this have led the orchestra to claim that 40% of its audience is millennials and Gen X-ers—an impressive and encouraging statistic (Figure 2).

The funding commitment from the state certainly helps the orchestra to carry out these initiatives—particularly the extensive travel and outreach that the group undertakes. While the state does not micro-manage the organization, as mentioned earlier, it is housed under the North Carolina Department of Natural and Cultural Resources (see Figure 3). As part of this arrangement, the governor appoints four people annually to the board of directors (58 members strong!). These people serve along with other board members and have no “special” privileges. The current governor, Roy Cooper, also serves on the board in an ex officio capacity.

The state also provides funds for eight administrative positions for the orchestra. These positions include:

- Executive Assistant
- Director of Advertising and Promotion
- Assistant Director of Marketing
- Vice President of Communications
- Communications Project Director
- Graphic Artist
- Accounting and Payroll
- Human Resources

To cover these positions and support other initiatives, the orchestra receives over \$4,000,000 a year in support. This level of support has been fairly level in the past several years with the exception of the years directly following the financial crisis of 2008 that hit the state of North Carolina particularly hard. This level of support does not seem to be politically influenced. As the state has seen a significant shift from Democrat control of the government to Republican, the funding has actually increased in recent years as seen in Figure 4.

It is important to note that while the state does provide almost a third of the annual budget for the symphony, the orchestra does need to depend on traditional revenue sources including ticket sales and endowment income in order to balance its budgets (see Figure 5).

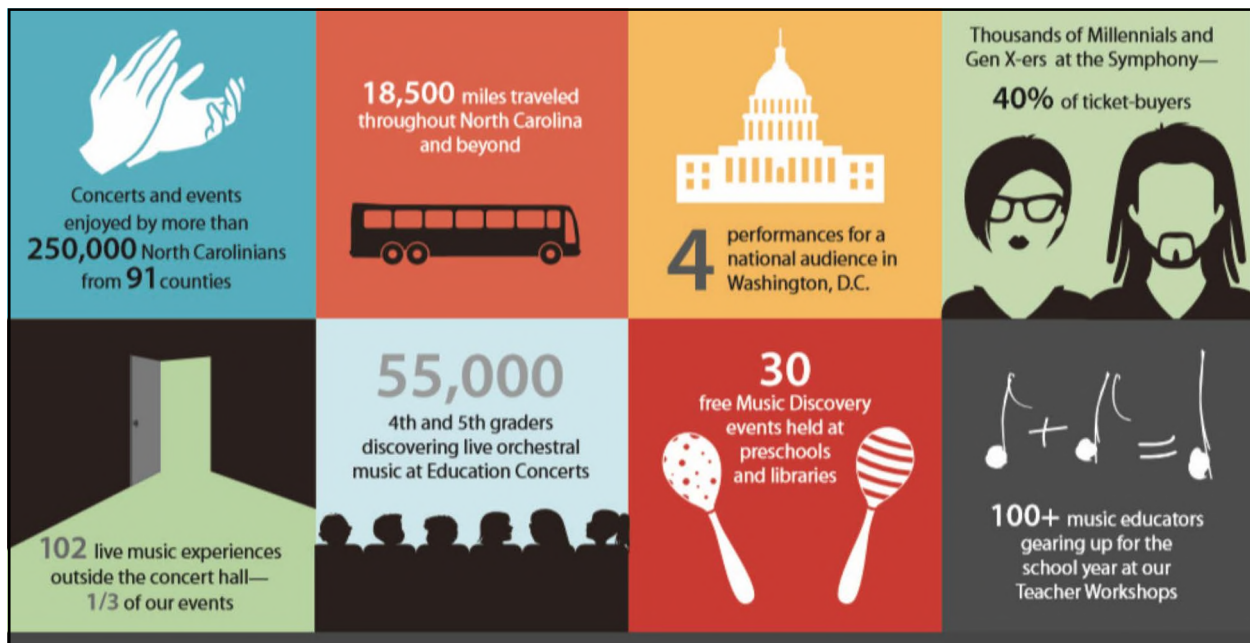


Figure 2. Source: *Report to the Community*.<sup>9</sup>



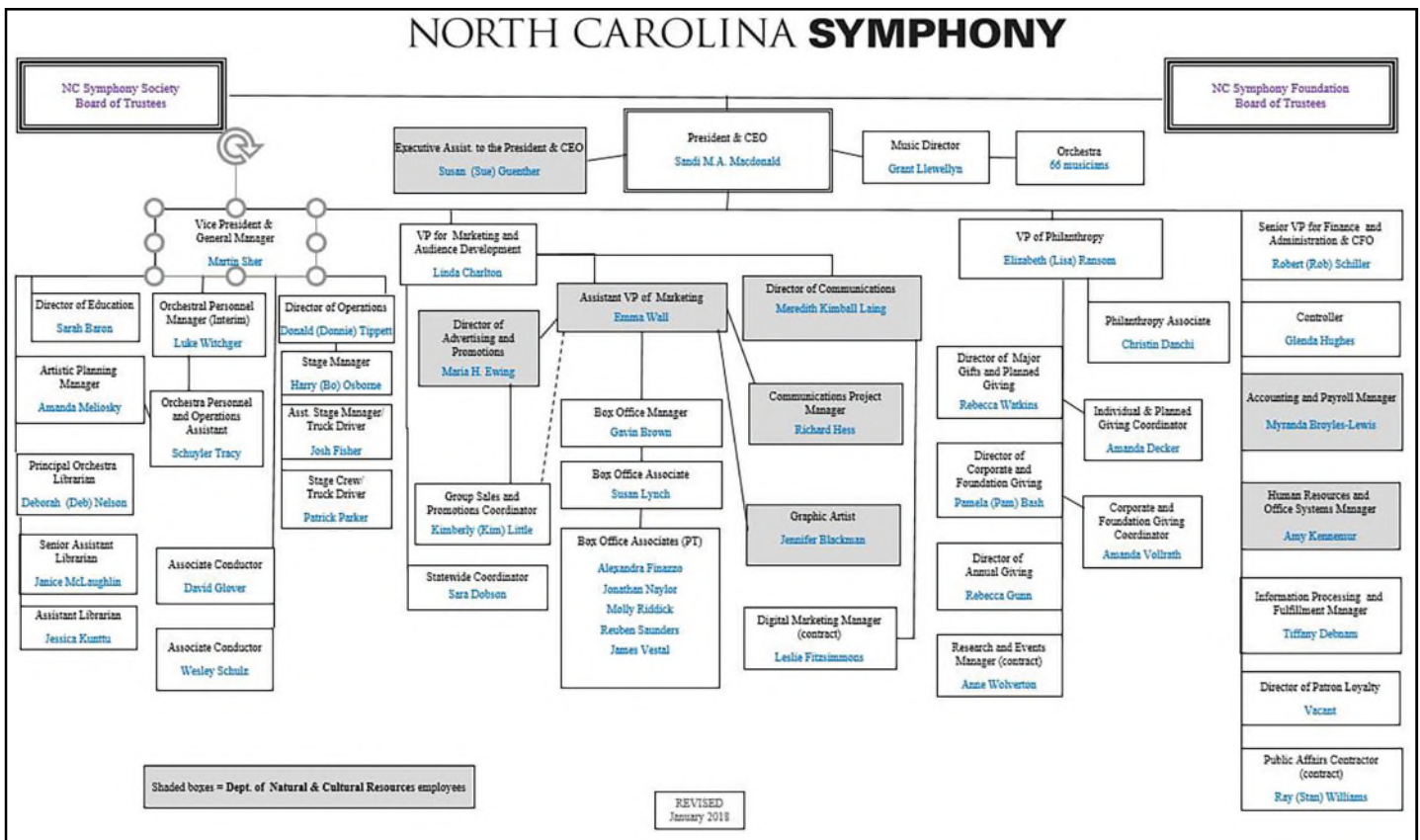


Figure 3. North Carolina Symphony org chart (Source: Department of Natural and Cultural Resources).<sup>10</sup>

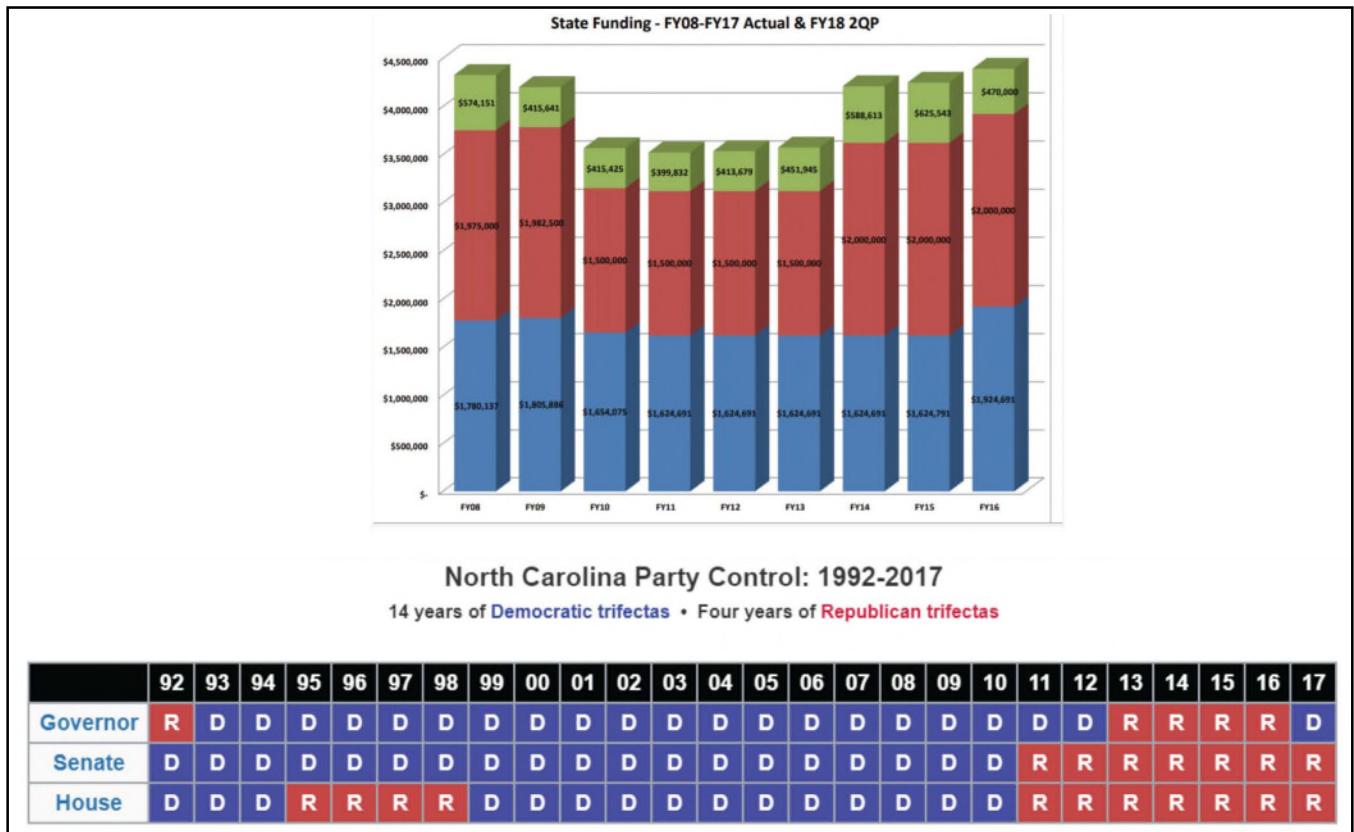


Figure 4. Source: Office of the CFO, North Carolina Symphony,<sup>11</sup> www.ballotpedia.com.<sup>12</sup>

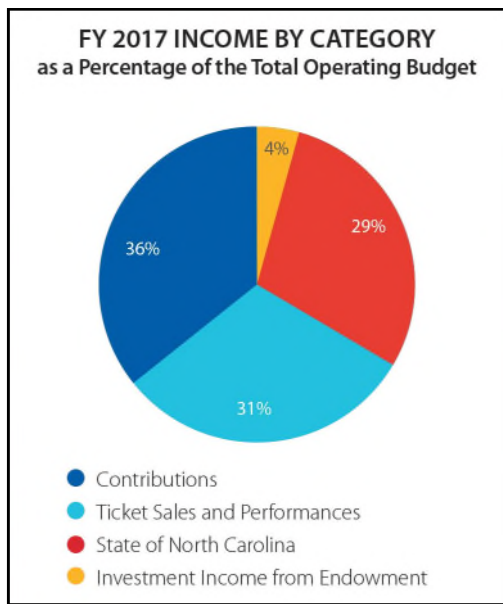


Figure 5. Source: Report to the Community 2017.<sup>13</sup>

While Figure 5 does not separate this out, the orchestra also utilizes a wide range of grants and corporate sponsorships to garner the income it needs. A notably small list of corporate partners includes:



Figure 6. Source: Report to the Community 2017.<sup>14</sup>

The North Carolina Symphony seems to be in an enviable position. With almost a third of its funding coming from state appropriations, the orchestra is able to provide full-time employment with competitive salaries for sixty-six

full-time musicians during a forty-week season. They are also able to honor their pledge to reach all (or at least many) of the citizens of North Carolina, which includes a large number of very rural communities—bringing high quality music to young people who would not likely have any other means of exposure to live classical music. This rare bipartisan commitment to cultural enrichment is certainly an anomaly in this political climate and is a true asset to the state of North Carolina.

## Endnotes

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2. Tom Kludt, “Bruce Springsteen Cancels North Carolina Concert over ‘Bathroom Law’,” *CNNMoney, Cable News Network*, April 8, 2016, <http://money.cnn.com/2016/04/08/media/bruce-springsteen-north-carolina-show-canceled/index.html>.
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12. “Party Control of North Carolina State Government,” *Ballotpedia*, October 2016, [https://ballotpedia.org/Party\\_control\\_of\\_North\\_Carolina\\_state\\_government](https://ballotpedia.org/Party_control_of_North_Carolina_state_government).
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**Kim L. Wangler**, M.M, M.B.A joined the faculty of Appalachian State University in 2005 as the Director of the Music Industry Studies Program. Ms. Wangler teaches music management, marketing, and entrepreneurship. She has served in the industry as President of the Board of Directors for the Orchestra of Northern New York, House Manager for the Community Performance Series (serving audiences of over 1,000 people) and as CEO of Bel Canto Reeds – a successful on-line venture. Ms. Wangler currently serves as an independent consultant for entrepreneurial musicians and serves as Vice Chairman for the Cultural Resources Board for the town of Boone, North Carolina and on the board of the College Music Society Mid-Atlantic Chapter and the Music and Entertainment Industry Educators Association national board of directors. Ms. Wangler is published through Hal Leonard, Sage Publishing, and the MEIEA and NACWPI journals.



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