

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

## 2013

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning 7/01, 2013, and ending 6/30, 2014

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer Identification Number
<input checked="" type="checkbox"/> Address change	SAN DIEGO OPERA ASSOCIATION 233 A STREET, SUITE #500 SAN DIEGO, CA 92101-4095	95-6044429
<input type="checkbox"/> Name change		<b>E</b> Telephone number
<input type="checkbox"/> Initial return		619-232-7636
<input type="checkbox"/> Terminated		<b>G</b> Gross receipts \$ <u>14,228,454.</u>
<input type="checkbox"/> Amended return		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Application pending	<b>F</b> Name and address of principal officer: <u>KEITH FISHER</u> <u>SAME AS C ABOVE</u>	<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
<b>I</b> Tax-exempt status	<input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(c)</b> Group exemption number ▶
<b>J</b> Website: ▶ <u>WWW.SDOPERA.COM</u>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	<b>L</b> Year of formation: <u>1953</u>	<b>M</b> State of legal domicile: <u>CA</u>

### Part I Summary

<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>THE MISSION OF SAN DIEGO OPERA IS TO DELIVER EXCEPTIONAL VOCAL PERFORMANCES AND EXCITING, ACCESSIBLE PROGRAMS TO DIVERSE AUDIENCES, FOCUSING ON COMMUNITY ENGAGEMENT AND THE TRANSFORMATIVE POWER OF LIVE PERFORMANCE.</u>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a).....	<b>3</b>	22
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b).....	<b>4</b>	22
<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a).....	<b>5</b>	418
<b>6</b>	Total number of volunteers (estimate if necessary).....	<b>6</b>	352
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12.....	<b>7a</b>	-21,611.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34.....	<b>7b</b>	-21,611.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h).....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g).....	9,111,216.	8,077,551.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	5,621,757.	5,391,929.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	426,759.	283,493.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	-295,354.	-178,160.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	14,864,378.	13,574,813.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4).....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	8,288,441.	8,521,464.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e).....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>1,977,596.</u>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	7,997,803.	7,273,120.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	16,286,244.	15,794,584.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12.....	-1,421,866.	-2,219,771.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16).....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26).....	19,752,420.	17,786,464.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.....	4,099,261.	3,989,017.
		15,653,159.	13,797,447.

### Part II Signature Block

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

<b>Sign Here</b>	Signature of officer	Date	
	FRANCES R. MARSHALL	SECRETARY	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	JULIE A. FIRL	JULIE A. FIRL	
	Firm's name ▶ LEAF & COLE, LLP	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Firm's address ▶ 2810 CAMINO DEL RIO SOUTH, SUITE 200 SAN DIEGO, CA 92108-3820		P00085551
	Firm's EIN ▶ 95-2076568	Phone no. 619.294.7200	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 [X] 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 [X] 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 and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 10,781,801. including grants of \$ ) (Revenue \$ 5,391,929.)

IN 2014, SAN DIEGO OPERA PRODUCED FOUR PRODUCTIONS FOR A TOTAL OF SIXTEEN PERFORMANCES THROUGHOUT THE FIVE-MONTH SEASON (JANUARY - MAY) ALONG WITH A SPECIAL CONCERT EVENT IN SAN DIEGO'S DOWNTOWN CIVIC THEATRE. OPERAS ARE PRODUCED AND STAGED COMPLETELY BY SAN DIEGO OPERA AND FEATURE INTERNATIONALLY RENOWNED ARTISTS. THE CHORUS AND STAGE CREW ARE DRAWN FROM THE LOCAL COMMUNITY, AND SAN DIEGO SYMPHONY IS CONTRACTED AS THE ORCHESTRA. SAN DIEGO OPERA HAS A SCENIC STUDIO THAT BUILDS SETS AND COSTUMES FOR MANY OF ITS PRODUCTIONS AND FOR THEATRICAL ARTS ORGANIZATIONS AND COMMERCIAL TRADE SHOWS AROUND THE COUNTRY. AS PART OF ITS MISSION TO MAKE OPERA ACCESSIBLE TO ALL, SAN DIEGO OPERA OFFERS EXTENSIVE OPERA EDUCATION AND OUTREACH PROGRAMS, WHICH SERVE ADULTS AND SCHOOL CHILDREN IN SAN DIEGO COUNTY AND NORTHERN MEXICO, WITH A SPECIAL EMPHASIS ON DISADVANTAGED CHILDREN.

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

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 10,781,801.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.....	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?.....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.....	X	
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.....	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.....	X	
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.....		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.....	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....		X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.....	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.....		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....		

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i> .....		X
<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 Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
<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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

Form 990 (2013)

**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>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">60</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable <span style="float:right">0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</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. <span style="float:right">418</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	X	
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</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?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</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 and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders.		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 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>13 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>13 c</b>	Enter the amount of reserves on hand.		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 22 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>1 b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 22		
<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>SEE SCHEDULE O</b>	X	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . . <b>SEE SCHEDULE O</b>	X	
<b>7 a</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>SEE SCHEDULE O</b>	X	
<b>7 b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? . . . . . <b>SEE SCH O</b>	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: <b>SEE SCHEDULE O</b>		
<b>8 a</b>	The governing body? . . . . .	X	
<b>8 b</b>	Each committee with authority to act on behalf of the governing body? . . . . .		X
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. . . . .		X

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

		Yes	No
<b>10 a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>10 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>11 a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>12 a</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990. <b>SEE SCHEDULE O</b>		
<b>12 a</b>	Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	X	
<b>12 b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>12 c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. . . . . <b>SEE SCHEDULE O</b>	X	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15 a</b>	The organization's CEO, Executive Director, or top management official. <b>SEE SCHEDULE O</b>	X	
<b>15 b</b>	Other officers of key employees of the organization. . . . . <b>SEE SCHEDULE O</b>	X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16 a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>16 b</b>	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **SEE SCHEDULE O**
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ MICHAEL LOWRY 233 A STREET, SUITE 500 SAN DIEGO CA 92101-4095 619-232-7636

**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**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CAROL LAZIER PRESIDENT	20 0	X		X				0.	0.	0.
(2) COURTNEY ANN COYLE, ESQ EXEC. VP	5 0	X		X				0.	0.	0.
(3) JAMES A. MERRITT, M.D. VP FINANCE	5 0	X		X				0.	0.	0.
(4) FRANCES R. MARSHALL SECRETARY	5 0	X		X				0.	0.	0.
(5) ROBERT B. HORSMAN MEMBER AT LARGE	5 0	X						0.	0.	0.
(6) DAVID KLEINFELD MEMBER AT LARGE	5 0	X						0.	0.	0.
(7) MOSES URBANO MEMBER AT LARGE	5 0	X						0.	0.	0.
(8) JOE WATKINS MEMBER AT LARGE	5 0	X						0.	0.	0.
(9) DAVID BRENNER, M.D. DIRECTOR	2 0	X						0.	0.	0.
(10) ANN IRWIN DIRECTOR	2 0	X						0.	0.	0.
(11) NATHAN FLETCHER DIRECTOR	2 0	X						0.	0.	0.
(12) JOHN F. IPPOLITO DIRECTOR	2 0	X						0.	0.	0.
(13) SARAH B. MARSH-REBELO DIRECTOR	2 0	X						0.	0.	0.
(14) TERESA FISCHLOWITZ DIRECTOR	2 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) MATTHEW LEIVO DIRECTOR	2 0	X					0.	0.	0.
(16) GLORIA RASMUSSEN DIRECTOR	2 0	X					0.	0.	0.
(17) ALEX LUKIANOV DIRECTOR	2 0	X					0.	0.	0.
(18) ANITA NORTON DIRECTOR	2 0	X					0.	0.	0.
(19) MARGARET JACKSON DIRECTOR	2 0	X					0.	0.	0.
(20) ZANDRA RHODES DIRECTOR	2 0	X					0.	0.	0.
(21) LINDA SPUCK DIRECTOR	2 0	X					0.	0.	0.
(22) ANTHONY S. THORNLEY DIRECTOR	2 0	X					0.	0.	0.
(23) KAREN S. COHN PRESIDENT	1 0	X		X			0.	0.	0.
(24) KAREN SEDGWICK-TYLER DIRECTOR	1 0	X					0.	0.	0.
(25) CLAIRE REISS DIRECTOR	1 0	X					0.	0.	0.
<b>1 b Sub-total</b>							0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>							1,650,846.	0.	90,325.
<b>d Total (add lines 1b and 1c)</b>							1,650,846.	0.	90,325.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization <b>14</b>									

	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>		X
<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>	X	
<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>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**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**



Department of the Treasury  
Internal Revenue Service

Name of the Organization <b>SAN DIEGO OPERA ASSOCIATION</b>	Employer Identification number <b>95-6044429</b>
--	---

**Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
IRIS LYNN STRAUSS	1									
DIRECTOR	0	X					0.	0.	0.	
LORI WALTON	1									
DIRECTOR	0	X					0.	0.	0.	
SHERYL WHITE	1									
DIRECTOR	0	X					0.	0.	0.	
M. FAYE WILSON	1									
DIRECTOR	0	X					0.	0.	0.	
MARSHA A. CHANDLER, PHD	1									
DIRECTOR	0	X					0.	0.	0.	
RAFFAELLA BELANICH	1									
DIRECTOR	0	X					0.	0.	0.	
LEE CLARK	1									
DIRECTOR	0	X					0.	0.	0.	
HARRY COOPER	1									
DIRECTOR	0	X					0.	0.	0.	
OLIVIA FARRELL	1									
DIRECTOR	0	X					0.	0.	0.	
CHERYL A. FISHER, ESQ	1									
DIRECTOR	0	X					0.	0.	0.	
ABEER HAGE	1									
DIRECTOR	0	X					0.	0.	0.	
HARRY F. HIXSON, JR	1									
DIRECTOR	0	X					0.	0.	0.	
JULIE HUSTON	1									
DIRECTOR	0	X					0.	0.	0.	
JEANNE JONES	1									
DIRECTOR	0	X					0.	0.	0.	
LYNDA KERR	1									
DIRECTOR	0	X					0.	0.	0.	
IAN LEISEGANG	1									
DIRECTOR	0	X					0.	0.	0.	
JEFFREY LIPINSKY	1									
DIRECTOR	0	X					0.	0.	0.	
MARY KEOUGH LYMAN	1									
DIRECTOR	0	X					0.	0.	0.	
MARY E. LYONS, PHD	1									
DIRECTOR	0	X					0.	0.	0.	
TOM MELODY	1									
DIRECTOR	0	X					0.	0.	0.	
KARN HASSET MEYER	1									
DIRECTOR	0	X					0.	0.	0.	

Department of the Treasury  
Internal Revenue Service

Name of the Organization <b>SAN DIEGO OPERA ASSOCIATION</b>	Employer Identification number <b>95-6044429</b>
--	---

**Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
TERESA NORTON ----- DIRECTOR	1 0	X						0.	0.	0.
LUIS A. NUNEZ ----- DIRECTOR	1 0	X						0.	0.	0.
ANNE OTTERSON ----- DIRECTOR	1 0	X						0.	0.	0.
TIM RAFALOVICH ----- DIRECTOR	1 0	X						0.	0.	0.
JEREMIAH B. ROBINS ----- DIRECTOR	1 0	X						0.	0.	0.
COLETTE CARSON ROYSTON ----- DIRECTOR	1 0	X						0.	0.	0.
ELLEN SCRIPPS ----- DIRECTOR	1 0	X						0.	0.	0.
PAM SLATER-PRICE ----- DIRECTOR	1 0	X						0.	0.	0.
HARRY SUH ----- VP, FINANCE	1 0	X		X				0.	0.	0.
DEBBIE TURNER ----- DIRECTOR	1 0	X						0.	0.	0.
DANITZA VILLANUEVA ----- DIRECTOR	1 0	X						0.	0.	0.
JENNIFER GREENFIELD ----- VICE PRESIDENT	1 0	X		X				0.	0.	0.
KEITH FISHER ----- COO	40 0			X				190,613.	0.	5,937.
MICHAEL LOWRY ----- CFO	40 0			X				152,509.	0.	5,889.
IAN CAMPBELL ----- GEN&ART DIR, CEO	40 0			X				479,500.	0.	22,655.
JOSE CEPEDA ----- CTO	40 0					X		123,037.	0.	5,924.
NICOLAS REVELES ----- DIR OF EDUC & OUT	40 0					X		120,212.	0.	12,146.
ANN SPIRA CAMPBELL ----- ED, DEV & MKTG	40 0					X		304,470.	0.	12,137.
RISE WALTER ----- DIR, AUDIENCE DEV	40 0					X		163,737.	0.	12,812.
JAMES FORBES ----- DIRECTOR, INDIV	40 0					X		116,768.	0.	12,825.
-----	-----									

**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>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b> 367,397.				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b> 512,820.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1 f</b> 7,197,334.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	129,547.				
<b>h Total.</b> Add lines 1a-1f .....	▶	8,077,551.				
<b>PROGRAM SERVICE REVENUE</b>	<b>2 a</b> <u>TICKET SALES</u> .....		<b>Business Code</b>			
		711190	5,190,946.	5,190,946.		
	<b>b</b> <u>SHOP PRODUCTION/THEATER</u> .....	711190	99,352.	99,352.		
	<b>c</b> <u>HANDLING FEES, MISC</u> .....	711190	59,187.	59,187.		
	<b>d</b> <u>RENTAL SETS TO THEATERS</u> .....	711190	42,444.	42,444.		
	<b>e</b> .....					
	<b>f</b> All other program service revenue .....					
<b>g Total.</b> Add lines 2a-2f .....	▶	5,391,929.				
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....	▶	257,674.	223,441.	34,233.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....	▶				
	<b>5</b> Royalties .....	▶				
	<b>6 a</b> Gross rents .....	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses .....				
		<b>c</b> Rental income or (loss) .....				
	<b>d</b> Net rental income or (loss) .....	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities				
		(ii) Other	48,000.			
		<b>b</b> Less: cost or other basis and sales expenses .....		22,181.		
		<b>c</b> Gain or (loss) .....		25,819.		
	<b>d</b> Net gain or (loss) .....	▶	25,819.	25,819.		
	<b>8 a</b> Gross income from fundraising events (not including \$ 367,397. of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b> 53,145.				
		<b>b</b> Less: direct expenses .....	<b>b</b> 227,727.			
<b>c</b> Net income or (loss) from fundraising events .....		▶	-174,582.		-174,582.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....	▶				
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b> 382,122.					
	<b>b</b> Less: cost of goods sold .....	<b>b</b> 403,733.				
	<b>c</b> Net income or (loss) from sales of inventory .....	▶	-21,611.		-21,611.	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> <u>MISCELLANEOUS</u> .....	711190	18,033.	18,033.			
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....	▶	18,033.				
<b>12 Total revenue.</b> See instructions .....	▶	13,574,813.	5,659,222.	-21,611.	-140,349.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<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
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,125,259.	236,145.	889,114.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	6,044,408.	3,821,897.	870,195.	1,352,316.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	352,985.	202,183.	54,119.	96,683.
9 Other employee benefits	470,479.	269,166.	115,739.	85,574.
10 Payroll taxes	528,333.	331,727.	107,204.	89,402.
11 Fees for services (non-employees):				
a Management				
b Legal	342,669.		342,669.	
c Accounting	23,000.		23,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	9,903.		9,903.	
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) <b>SCH. O</b>	2,702,889.	2,665,551.	36,860.	478.
12 Advertising and promotion	871,951.	642,305.	20,618.	209,028.
13 Office expenses	143,734.	49,505.	76,513.	17,716.
14 Information technology	104,469.	9,000.	95,469.	
15 Royalties				
16 Occupancy	672,351.	389,502.	189,862.	92,987.
17 Travel	352,102.	324,202.	20,407.	7,493.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	35,625.	3,105.	26,760.	5,760.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	185,184.	146,034.	42,964.	-3,814.
23 Insurance	90,264.		90,264.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>OTHER EXPENSES</u>	760,280.	736,753.	23,527.	
b <u>THEATRE FACILITY FEES</u>	578,056.	578,056.		
c <u>STUDENT TICKET VOUCHERS</u>	236,106.	236,106.		
d <u>RENTAL SETS &amp; SET BUILDING</u>	122,564.	122,564.		
e All other expenses	41,973.	18,000.		23,973.
25 Total functional expenses. Add lines 1 through 24e	15,794,584.	10,781,801.	3,035,187.	1,977,596.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
ASSETS	<b>1</b> Cash – non-interest-bearing	1,543,454.	<b>1</b>	6,197,702.
	<b>2</b> Savings and temporary cash investments	125,166.	<b>2</b>	19,732.
	<b>3</b> Pledges and grants receivable, net	7,155,929.	<b>3</b>	3,257,145.
	<b>4</b> Accounts receivable, net	1,111,054.	<b>4</b>	532,460.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	94,222.	<b>8</b>	93,796.
	<b>9</b> Prepaid expenses and deferred charges	180,498.	<b>9</b>	155,810.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 3,951,591.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 2,916,639.	1,245,240.	<b>10c</b> 1,034,952.
	<b>11</b> Investments – publicly traded securities	2,229,209.	<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11	5,601,250.	<b>12</b>	5,899,403.
	<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	466,398.	<b>15</b>	595,464.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	19,752,420.	<b>16</b>	17,786,464.	
LIABILITIES	<b>17</b> Accounts payable and accrued expenses	448,815.	<b>17</b>	1,324,755.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	3,046,639.	<b>19</b>	1,936,569.
	<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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<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	603,807.	<b>25</b>	727,693.
	<b>26 Total liabilities.</b> Add lines 17 through 25	4,099,261.	<b>26</b>	3,989,017.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	1,270,059.	<b>27</b>	1,272,603.
	<b>28</b> Temporarily restricted net assets	8,179,293.	<b>28</b>	7,082,185.
	<b>29</b> Permanently restricted net assets	6,203,807.	<b>29</b>	5,442,659.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances	15,653,159.	<b>33</b>	13,797,447.
	<b>34</b> Total liabilities and net assets/fund balances	19,752,420.	<b>34</b>	17,786,464.

BAA

Form 990 (2013)

**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	13,574,813.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,794,584.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,219,771.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,653,159.
5	Net unrealized gains (losses) on investments	5	394,759.
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) SEE SCHEDULE O	9	-30,700.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,797,447.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2013)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization <b>SAN DIEGO OPERA ASSOCIATION</b>	Employer identification number <b>95-6044429</b>
--	---

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

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

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
  - a  Type I      b  Type II      c  Type III – Functionally integrated      d  Type III – Non-functionally integrated

- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	<b>11 g (i)</b>	
(ii) A family member of a person described in (i) above? .....	<b>11 g (ii)</b>	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	<b>11 g (iii)</b>	

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	7,965,959.	6,935,179.	5,453,055.	9,111,216.	8,077,551.	37,542,960.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	7,965,959.	6,935,179.	5,453,055.	9,111,216.	8,077,551.	37,542,960.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						5,541,942.
6 <b>Public support.</b> Subtract line 5 from line 4.						32,001,018.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.	7,965,959.	6,935,179.	5,453,055.	9,111,216.	8,077,551.	37,542,960.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	280,879.	807,985.	488,771.	426,759.	257,674.	2,262,068.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.) SEE PART IV.	493,058.	4,782.	11,560.	14,377.	18,033.	541,810.
11 <b>Total support.</b> Add lines 7 through 10.						40,346,838.
12 Gross receipts from related activities, etc (see instructions).					12	28,762,014.
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)).	14	79.31 %
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	81.55 %
16a <b>33-1/3% support test – 2013.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b <b>33-1/3% support test – 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test – 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	



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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.') . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
<b>c</b> Add lines 10a and 10b. . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13 Total Support.</b> (Add lns 9,10c, 11 and 12.) . . . . .						

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

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

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15. . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f)). . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	%

**19a 33-1/3% support tests – 2013.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . .

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

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

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----  
-----

4/30/15

03:00PM

**PART II, LINE 10 - OTHER INCOME**

<u>NATURE AND SOURCE</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
OTHER INCOME	\$ 18,033.	\$ 14,377.	\$ 11,560.	\$ 4,782.	\$ 493,058.
TOTAL	<u>\$ 18,033.</u>	<u>\$ 14,377.</u>	<u>\$ 11,560.</u>	<u>\$ 4,782.</u>	<u>\$ 493,058.</u>

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2013**

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ,**

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

or 990-PF.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

Employer identification number

SAN DIEGO OPERA ASSOCIATION

95-6044429

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

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

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

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2 a
b Total acreage restricted by conservation easements .....	2 b
c Number of conservation easements on a certified historic structure included in (a) .....	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2 d

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

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

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

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

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

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

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

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

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

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

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

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

(ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

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

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

1 a 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	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	6,203,807.	5,759,418.	6,144,391.	7,192,650.	6,934,463.
b Contributions	-1,066,576.	111,702.	37,266.	42,309.	46,899.
c Net investment earnings, gains, and losses	550,150.	591,017.	-142,802.	1,383,238.	211,288.
d Grants or scholarships					
e Other expenditures for facilities and programs	244,722.	258,330.	279,437.	2,473,806.	
f Administrative expenses					
g End of year balance	5,442,659.	6,203,807.	5,759,418.	6,144,391.	7,192,650.

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

- a Board designated or quasi-endowment  %
  - b Permanent endowment  100.00 %
  - c Temporarily restricted endowment  %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) unrelated organizations	X	
(ii) related organizations		X
b If 'Yes' to 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. SEE PART XIII

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		78,025.		78,025.
b Buildings		200,000.	200,000.	0.
c Leasehold improvements		1,479,968.	752,700.	727,268.
d Equipment		1,634,947.	1,421,707.	213,240.
e Other		558,651.	542,232.	16,419.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,034,952.

BAA

**Part VII Investments – Other Securities.**

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

(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 POOLED INCOME FUND	239,390.	END OF YEAR MARKET VALUE
(A) CHARITABLE GIFT ANNUITIES	279,162.	END OF YEAR MARKET VALUE
(B) SAN DIEGO OPERA ENDOWMENT TRUST	3,650,038.	END OF YEAR MARKET VALUE
(C) SAN DIEGO FOUNDATION FUND	1,422,149.	END OF YEAR MARKET VALUE
(D) CHARITABLE REMAINDER UNITRUSTS	308,664.	END OF YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)	5,899,403.	

**Part VIII Investments – Program Related.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.)	

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFICIENCY IN CGA	55,837.
(3) DEFINED CONTRIB POST RETIREMENT	595,464.
(4) POOLED INCOME FUND LIABILITY	76,392.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	727,693.

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. SEE PART XIII.

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

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

1	Total revenue, gains, and other support per audited financial statements		1	14,098,021.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a	394,759.	
	b Donated services and use of facilities	2b	404,650.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	-30,192.	
	e Add lines 2a through 2d	2e		769,217.
3	Subtract line 2e from line 1		3	13,328,804.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	9,903.	
	b Other (Describe in Part XIII.) SEE PART XIII	4b	236,106.	
	c Add lines 4a and 4b	4c		246,009.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	13,574,813.

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

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

1	Total expenses and losses per audited financial statements		1	15,953,733.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	435,350.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	-30,192.	
	e Add lines 2a through 2d	2e		405,158.
3	Subtract line 2e from line 1		3	15,548,575.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	9,903.	
	b Other (Describe in Part XIII.) SEE PART XIII	4b	236,106.	
	c Add lines 4a and 4b	4c		246,009.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	15,794,584.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND**

THE INTENDED USE OF THE SAN DIEGO OPERA'S ENDOWMENT FUNDS IS TO PROVIDE GENERAL SUPPORT.

DURING THE FISCAL YEAR ENDED JUNE 30, 2014, THE PROVISION FOR UNCOLLECTIBLE PLEDGES WAS INCREASED \$1,066,576 RELATED TO PERMANENTLY RESTRICTED PLEDGES. THIS DECREASE IN PERMANENTLY RESTRICTED NET ASSETS IS REPORTED AS A NEGATIVE CONTRIBUTION AMOUNT ON LINE 1B IN PART V.



**Part XIII** Supplemental Information (continued)

**PART X - FIN 48 FOOTNOTE**

SAN DIEGO OPERA IS A PUBLIC CHARITY AND IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701(D) OF THE CALIFORNIA REVENUE AND TAXATION CODE EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. SAN DIEGO OPERA'S UNRELATED BUSINESS ACTIVITY DID NOT GENERATE TAXABLE INCOME AND NO TAX LIABILITY HAS BEEN RECORDED AT JUNE 30, 2014 AND 2013. SAN DIEGO OPERA BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. SAN DIEGO OPERA IS NOT A PRIVATE FOUNDATION.

SAN DIEGO OPERA'S RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX AND EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURNS FOR TAX FOR THE YEARS ENDED JUNE 30, 2014, 2013, AND 2012 ARE SUBJECT TO EXAMINATION BY INTERNAL REVENUE SERVICE AND STATE TAXING AUTHORITIES, GENERALLY THE THREE TO FOUR YEARS AFTER THE RETURNS WERE FILED.

2013

SCHEDULE D, PART XIII - SUPPLEMENTAL INFORMATION PAGE 4

CLIENT 03-118

SAN DIEGO OPERA ASSOCIATION

95-6044429

4/30/15

03:00PM

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

RENTAL SETS & SET BUILDING EXPENSES..... \$ -30,192.  
TOTAL \$ -30,192.

**SCHEDULE D, PART XI, LINE 4B  
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

STUDENT TICKET VOUCHERS..... \$ 236,106.  
TOTAL \$ 236,106.

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

RENTAL SETS & SET BUILDING EXPENSES..... \$ -30,192.  
TOTAL \$ -30,192.

**SCHEDULE D, PART XII, LINE 4B  
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

STUDENT TICKET VOUCHERS..... \$ 236,106.  
TOTAL \$ 236,106.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
 ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.  
 ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public Inspection

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

**Part I**

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

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

-----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----

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

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
	OPENING NIGHT (event type)	OTHER FUNDRAIS (event type)	NONE (total number)	(add column (a) through column (c))	
1	Gross receipts	385,985.	34,557.	420,542.	
2	Less: Charitable contributions	352,985.	14,412.	367,397.	
3	Gross income (line 1 minus line 2)	33,000.	20,145.	53,145.	
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	12,615.	2,962.	15,577.
	7	Food and beverages	53,266.	14,334.	67,600.
	8	Entertainment	10,000.	360.	10,360.
	9	Other direct expenses	121,004.	13,186.	134,190.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			227,727.
11	Net income summary. Subtract line 10 from line 3, column (d)			-174,582.	

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

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

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If 'No,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If 'Yes,' explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15 a Does the organization have a contact with a third party from whom the organization receives gaming revenue?  Yes  No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

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

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

Director/officer       Employee       Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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. ▶ See separate instructions.

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

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. PART III

- |   |  |
|---|--|
| <input type="checkbox"/> First-class or charter travel                        | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                                | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account                       | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. ....

	Yes	No
<b>1 b</b>	X	
<b>2</b>	X	
<b>4 a</b>	X	
<b>4 b</b>		X
<b>4 c</b>		X
<b>5 a</b>		X
<b>5 b</b>		X
<b>6 a</b>		X
<b>6 b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in 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. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- 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? .....
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. ....

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. ....

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

Schedule J (Form 990) 2013

**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 in 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 columns (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 KEITH FISHER COO	(i)	190,613.	0.	0.	0.	5,937.	196,550.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 MICHAEL LOWRY CFO	(i)	152,509.	0.	0.	0.	5,889.	158,398.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 IAN CAMPBELL GEN&ART DIR,CEO	(i)	479,500.	0.	0.	0.	22,655.	502,155.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 ANN SPIRA CAMPBELL ED, DEV & MKTG	(i)	304,470.	0.	0.	0.	12,137.	316,607.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 RISE WALTER DIR, AUDIENCE DEV	(i)	163,737.	0.	0.	0.	12,812.	176,549.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

**PART 1, LINE 1A - RELEVANT INFORMATION REGARDING COMPENSATION BENEFITS**

WAGES ARE GROSSED UP TO INCLUDE THE TAX IMPLICATIONS OF NON-CASH BENEFITS PROVIDED TO CERTAIN EMPLOYEES.

**PART III - ADDITIONAL INFORMATION**

ON MAY 15TH, 2014, SAN DIEGO OPERA AND IAN CAMPBELL AGREED TO END THEIR EMPLOYMENT RELATIONSHIP WITH EACH OTHER AND ENTERED INTO AN INTERIM AGREEMENT TO MEDIATE THE CONCLUSION OF HIS EMPLOYMENT AGREEMENT AND ANY ANCILLARY RETIREMENT AND BENEFIT PLANS. AS PART OF THIS INTERIM AGREEMENT, SAN DIEGO OPERA ASSOCIATION AGREED TO MAKE AN ANNUAL LIFE INSURANCE PREMIUM PAYMENT IN THE AMOUNT OF \$7,093 WHICH WAS DUE ON MAY 13, 2014. THIS WAS ONE OF TWO LIFE INSURANCE POLICIES FOR MR. CAMPBELL WHICH WERE BEING PAID FOR BY SAN DIEGO OPERA IN ACCORDANCE WITH HIS EMPLOYMENT CONTRACT. EFFECTIVE JULY 25, 2014, SAN DIEGO OPERA AND IAN CAMPBELL ENTERED INTO A SETTLEMENT AGREEMENT AND MUTUAL RELEASE OF ALL CLAIMS. THE TERMS OF THIS AGREEMENT INCLUDED A LUMP SUM PAYMENT IN THE GROSS AMOUNT OF \$276,000, MAKING AVAILABLE TO MR. CAMPBELL TWO OPENING NIGHT SEATS FOR ALL EVENTS PUT ON BY SAN DIEGO OPERA FOR HIS LIFETIME AND MR. CAMPBELL WILL KEEP AND MAINTAIN AT HIS OWN EXPENSE ANY INSURANCE POLICIES ISSUED TO HIM WHILE EMPLOYED BY SAN DIEGO OPERA ASSOCIATION. DURING THE COURSE OF HIS EMPLOYMENT, MR. CAMPBELL PARTICIPATED IN THE COMPANY SPONSORED 403(B) RETIREMENT PLAN THAT IS AVAILABLE TO ALL FULL-TIME EMPLOYEES. DURING THE 2013-2014 FISCAL



**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

**PART III - ADDITIONAL INFORMATION (CONTINUED)**

YEAR, AND IN PREVIOUS YEARS, MR. CAMPBELL RECEIVED MATCHING CONTRIBUTIONS AS DEFINED IN THE PLAN. THIS SETTLEMENT AGREEMENT DID NOT IMPACT MR. CAMPBELL'S 403(B) PLAN ACCOUNT.

ON MAY 15TH, 2014, SAN DIEGO OPERA AND ANN SPIRA CAMPBELL AGREED TO END THEIR EMPLOYMENT RELATIONSHIP WITH EACH OTHER AND ENTERED INTO AN INTERIM AGREEMENT TO MEDIATE THE CONCLUSION OF HER EMPLOYMENT AGREEMENT AND ANY ANCILLARY RETIREMENT AND BENEFIT PLANS. AS PART OF THIS INTERIM AGREEMENT, SAN DIEGO OPERA ASSOCIATION AGREED TO PAY OUT ACCRUED VACATION TIME IN THE AMOUNT OF \$17,823.36 AND TO RELINQUISH ANY CLAIM OF RIGHT TO FUNDS IT HELD IN TRUST PURSUANT TO A SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) IN WHICH MS. CAMPBELL WAS THE SOLE PARTICIPANT. THE SERP WAS ESTABLISHED IN 2006 AND REQUIRED ANNUAL EMPLOYER CONTRIBUTIONS BASED ON A PERCENTAGE OF MS. CAMPBELL'S COMPENSATION. EFFECTIVE JULY 5, 2014, SAN DIEGO OPERA AND ANN SPIRA CAMPBELL ENTERED INTO A SETTLEMENT AGREEMENT AND MUTUAL RELEASE OF ALL CLAIMS. THE TERMS OF THIS AGREEMENT INCLUDED A LUMP SUM PAYMENT IN THE GROSS AMOUNT OF \$200,000, RELEASING THE ACCUMULATED FUNDS HELD IN THE SERP TO MS. CAMPBELL (FAIR MARKET VALUE AS OF THE RELEASE DATE WAS \$594,697.84) AND MAKING AVAILABLE TO MS.

CAMPBELL TWO OPENING NIGHT SEATS FOR ALL EVENTS PUT ON BY SAN DIEGO OPERA FOR HER

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

**PART III - ADDITIONAL INFORMATION (CONTINUED)**

LIFETIME. DURING THE COURSE OF HER EMPLOYMENT, MS. CAMPBELL PARTICIPATED IN THE COMPANY SPONSORED 403(B) RETIREMENT PLAN THAT IS AVAILABLE TO ALL FULL-TIME EMPLOYEES. DURING THE 2013-2014 FISCAL YEAR, AND IN PREVIOUS YEARS, MS. CAMPBELL RECEIVED MATCHING CONTRIBUTIONS AS DEFINED IN THE PLAN. THIS SETTLEMENT AGREEMENT DID NOT IMPACT MS. CAMPBELL'S 403(B) PLAN ACCOUNT.

THE MONETARY PORTIONS OF THESE SEVERANCE PAYMENTS WERE MADE IN JULY 2014, AFTER THE END OF THE FISCAL YEAR TO WHICH THIS RETURN RELATES. HOWEVER, BECAUSE THE SAN DIEGO OPERA USES THE ACCRUAL METHOD OF ACCOUNTING, THE AMOUNTS WERE INCLUDED IN THE STATEMENT OF FUNCTIONAL EXPENSES (PAGE 10 OF FORM 990, PART IX).

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization <b>SAN DIEGO OPERA ASSOCIATION</b>	Employer identification number <b>95-6044429</b>
--	---

**Part I Types of Property**

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

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement .....	<b>29</b>		
---	-----------	--	--

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....	<b>30 a</b>		X
b If 'Yes,' describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....	<b>31</b>		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....	<b>32 a</b>		X
b If 'Yes,' describe in Part II.			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Schedule M (Form 990) 2013



4/30/15

03:00PM

**SCH M, PART I, LINES 25-28  
OTHER NON-CASH CONTRIBUTIONS**

<u>DESCRIPTION</u>	<u>APPL?</u>	<u>NUMBER OF CONTR.</u>	<u>REVENUE ON FORM 990, PART VIII</u>	<u>METHOD OF DETER. REV.</u>
EVENT HOSTING	X	1	\$ 25,000.	FMV
PARKING	X	1	48,770.	FMV
AIR TRAVEL	X	1	18,000.	FMV
WINE	X	1	13,812.	FMV
FRAMES AND GIFTS	X	1	9,573.	FMV
HOSTED EVENT	X	1	10,880.	FMV
AIRLINE TICKETS		1	3,512.	FMV

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

**MISSION**

THE MISSION OF SAN DIEGO OPERA IS TO DELIVER EXCEPTIONAL VOCAL PERFORMANCES AND  
EXCITING, ACCESSIBLE PROGRAMS TO DIVERSE AUDIENCES, FOCUSING ON COMMUNITY ENGAGEMENT  
AND THE TRANSFORMATIVE POWER OF LIVE PERFORMANCE.

**VISION**

THE SAN DIEGO OPERA WILL BE RECOGNIZED INTERNATIONALLY AS A LEADING EXAMPLE OF  
ADAPTABILITY, INNOVATION AND SUSTAINABILITY IN THE OPERATIC ARTS, PROMOTING  
DIVERSIFIED PROGRAMMING AND UNIQUE PERFORMANCE VENUES WITH WORLD-CLASS AND EMERGING  
TALENT.

**FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.**

IAN CAMPBELL (WHO SERVED AS GENERAL DIRECTOR AND ARTISTIC DIRECTOR, CEO) AND ANN  
SPIRA CAMPBELL (WHO SERVED AS DEPUTY GENERAL DIRECTOR) HAVE A FAMILY RELATIONSHIP.

THE EMPLOYMENT OF THESE TWO INDIVIDUALS WAS TERMINATED AS OF MAY 15, 2014, PRIOR TO  
THE END OF THE TAX YEAR TO WHICH THIS RETURN RELATES.

CAROL LAZIER (WHO SERVES AS PRESIDENT OF THE BOARD OF DIRECTORS) AND JAMES A.  
MERRITT, M.D. (WHO SERVES ON THE BOARD AS VICE PRESIDENT, FINANCE) ARE HUSBAND AND  
WIFE.

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

DONATIONS OF \$100 OR MORE QUALIFIES A DONOR FOR MEMBERSHIP WITH THE ORGANIZATION.

**FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY**

MEMBERS VOTE FOR DIRECTORS PER THE ORGANIZATION BYLAWS.

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

**FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS**

MEMBERS APPROVE CERTAIN DECISIONS OF THE GOVERNING BODY PER THE ORGANIZATION BYLAWS.

**FORM 990, PART VI, LINE 8 - EXPLANATION OF NO CONTEMPORANEOUSLY DOCUMENTATION OF MEETINGS**

ALL COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY PREPARED

CONTEMPORANEOUS MINUTES, EXCEPT FOR THE COMPENSATION COMMITTEE WITH RESPECT TO ITS

MEETINGS PRIOR TO MAY 2014. THE COMPENSATION COMMITTEE COMMUNICATED ITS DECISIONS

TO THE STAFF OF THE ORGANIZATION IN WRITING, VIA E-MAIL. BEGINNING IN MAY 2014,

HOWEVER, AND FOR ALL FUTURE FISCAL YEARS, THE COMPENSATION COMMITTEE AND EVERY OTHER

COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY HAS PREPARED, AND

WILL PREPARE, CONTEMPORANEOUS WRITTEN RECORDS OF ITS MEETINGS AND DECISIONS.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

SAN DIEGO OPERA ASSOCIATION'S PROCESS TO REVIEW THE FORM 990 IS AS FOLLOWS:

A. AFTER PREPARATION OF THE FORM 990 BY THE CFO AND THE AUDIT FIRM, A DRAFT IS

DISTRIBUTED TO THE AUDIT COMMITTEE FOR REVIEW AND INPUT. THE AUDIT COMMITTEE,

SELECTED BY THE NOMINATING COMMITTEE OF THE BOARD AND ELECTED EACH YEAR BY THE

MEMBERSHIP, IS COMPRISED OF INDIVIDUALS WHOSE BUSINESS AND PROFESSIONAL BACKGROUNDS

BRING APPROPRIATE EXPERTISE TO THIS PROCESS. THE ASSOCIATION'S VICE PRESIDENT OF

FINANCE IS ALSO A NON-VOTING MEMBER OF THE AUDIT COMMITTEE.

B. ONCE THE FORM 990 HAS BEEN REVIEWED AND APPROVED BY THE AUDIT COMMITTEE, IT IS

THEN DISTRIBUTED ELECTRONICALLY TO EACH MEMBER OF THE ASSOCIATION'S BOARD OF

DIRECTORS. THE FORM 990 IS PROVIDED TO THEM IN AMPLE TIME TO PERMIT THEIR REVIEW

AND INPUT OF IT BEFORE THEY ARE ASKED TO VOTE ON IT. THE FORM 990 IS THEN PUT FORTH

FOR APPROVAL BY A QUORUM OF THE BOARD OF DIRECTORS.

C. SHOULD ANY REVISIONS BE NECESSARY, THE UPDATED DRAFT OF THE FORM 990 IS THEN

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS (CONTINUED)**

PROVIDED TO BOTH THE AUDIT COMMITTEE AND FULL BOARD FOR FINAL REVIEW. IT IS PROVIDED TO THEM IN AMPLE TIME TO PERMIT THEM TO REVIEW THE CHANGES, TO ASK QUESTIONS AND / OR MAKE FINAL SUGGESTIONS BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

THE ORGANIZATION MAINTAINS A CODE OF CONDUCT THAT INCLUDES, AMONG OTHER PROVISIONS, A CONFLICT OF INTEREST POLICY. THAT POLICY COVERS ALL OF THE ORGANIZATION'S OFFICERS, DIRECTORS, ADVISORY BOARD MEMBERS AND STAFF. THE POLICY IS CIRCULATED TO ALL COVERED PERSONS, EACH OF WHOM IS REQUIRED TO DISCLOSE ANY FACTS OR RELATIONSHIPS THAT COULD GIVE RISE TO A CONFLICT OF INTEREST, AND TO SIGN THAT DISCLOSURE AFTER ACKNOWLEDGING THAT HE OR SHE HAS CAREFULLY READ AND CONSIDERED THE QUESTIONS. WHILE THE POLICY REQUIRES EACH COVERED PERSON TO DISCLOSE VOLUNTARILY ANY TRANSACTION OR RELATIONSHIP THAT HE OR SHE BELIEVES TO RESULT IN A CONFLICT OF INTEREST, THE ORGANIZATION'S DIRECTORS, OFFICERS, ADVISORY BOARD MEMBERS AND STAFF ARE ALSO INSTRUCTED TO REPORT ANY VIOLATION OF THE POLICY TO MANAGEMENT. THE BOARD OF DIRECTORS MAKES THE FINAL DETERMINATION AS TO WHETHER A CONFLICT EXISTS, AND REVIEWS THE RELEVANT FACTS IF A CONFLICT ARISES. IF ANY COVERED PERSON HAS A CONFLICT, HE OR SHE IS PROHIBITED FROM PARTICIPATING IN EITHER THE DELIBERATION PROCESS OR THE DECISION-MAKING PROCESS WITH RESPECT TO THE RELEVANT TRANSACTION. FURTHER, EACH COVERED PERSON IS REQUIRED TO UPDATE HIS OR HER DISCLOSURE STATEMENT IMMEDIATELY IF AT ANY TIME DURING THEIR SERVICE TO THE ORGANIZATION THERE OCCURS AN EVENT, CHANGE OR DEVELOPMENT THAT WOULD REQUIRE AN ADDITIONAL DISCLOSURE.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO, TOP MANAGEMENT**

THERE IS A COMPENSATION REVIEW COMMITTEE OF THE BOARD THAT REVIEWS AND APPROVES ALL COMPENSATION AND BENEFITS FOR THE EXECUTIVE DIRECTOR. THE COMMITTEE USES PERFORMANCE EVALUATION DATA AS WELL AS EXTERNALLY GENERATED COMPENSATION DATA FROM



Name of the organization

Employer identification number

SAN DIEGO OPERA ASSOCIATION

95-6044429

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO, TOP MANAGEMENT (CONTI**

COMPARABLE ORGANIZATIONS.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

THERE IS A COMPENSATION REVIEW COMMITTEE OF THE BOARD THAT REVIEWS AND APPROVES ALL

COMPENSATION AND BENEFITS FOR DEPARTMENT HEADS INCLUDING KEY EMPLOYEES. THE

COMMITTEE USES PERFORMANCE EVALUATION DATA AS WELL AS EXTERNALLY GENERATED

COMPENSATION DATA FROM COMPARABLE ORGANIZATIONS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

SAN DIEGO OPERA ASSOCIATION MAKES ITS AUDITED FINANCIALS, CORPORATE BYLAWS, BOARD OF

DIRECTORS GOVERNANCE GUIDELINES, CONFLICT OF INTEREST POLICY AND COMMITTEE CHARTERS

AVAILABLE ON ITS WEBSITE.

CLIENT 03-118

SAN DIEGO OPERA ASSOCIATION

95-6044429

4/30/15

03:00PM

**FORM 990, PART IX, LINE 11G  
OTHER FEES FOR SERVICES**

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT &amp; GENERAL</u>	(D) <u>FUND- RAISING</u>
ORCHESTRA	1,321,389.	1,321,389.		
OTHER	79,481.	42,143.	36,860.	478.
PRINCIPAL ARTISTS	937,447.	937,447.		
PROGRAM RELATED PERSONNEL	364,572.	364,572.		
<b>TOTAL</b>	<u>\$ 2,702,889.</u>	<u>\$ 2,665,551.</u>	<u>\$ 36,860.</u>	<u>\$ 478.</u>

**FORM 990, PART XI, LINE 9  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

FMV OF TICKETS EXCHANGED FOR IN-KIND GIFTS.....	\$ -31,220.
IN-KIND SVC ADJUSTMENT FROM PRIOR YEAR.....	520.
<b>TOTAL</b>	<u>\$ -30,700.</u>

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
  - ▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) SAN DIEGO OPERA ASSOC ENDOWMENT TR P.O. BOX 804358 CHICAGO, IL 60680 33-0519746	SUPPORT SDO	CA	501 (C) 3	509 (A) 3 - OTHER	N/A		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) CHARITABLE REMAINDER TRUST 233 A STREET, SUITE 500 SAN DIEGO, CA 92101	SUPPORT SDO	CA	N/A	TRUST	0.	308,664.	100.00	X	
(2) ----- ----- -----									
(3) ----- ----- -----									

**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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity.....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s).....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s).....		X
<b>d</b> Loans or loan guarantees to or for related organization(s).....		X
<b>e</b> Loans or loan guarantees by related organization(s).....		X
<b>f</b> Dividends from related organization(s).....		X
<b>g</b> Sale of assets to related organization(s).....		X
<b>h</b> Purchase of assets from related organization(s).....		X
<b>i</b> Exchange of assets with related organization(s).....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s).....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s).....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s).....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s).....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).....		X
<b>o</b> Sharing of paid employees with related organization(s).....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses.....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses.....		X
<b>r</b> Other transfer of cash or property to related organization(s).....		X
<b>s</b> Other transfer of cash or property from related organization(s).....		X

**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.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(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 in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

