OPERA AMERICA, INC.

FORM 990 COPY FOR PUBLIC INSPECTION

YEAR ENDED JUNE 30, 2023





TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2023

PREPARED FOR:

OPERA AMERICA, INC. 330 SEVENTH AVENUE NEW YORK, NY 10001

PREPARED BY:

EISNER ADVISORY GROUP LLC 733 THIRD AVENUE NEW YORK, NY 10017-2703

EFILE FAX: 646-885-4434 EFILE EMAIL: CORPORATETAX@EISNERAMPER.COM

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 21-28-71 Return of Organization Exempt From Income Tax

Form **990** Department of the Treasury

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. OMB No. 1545-0047

| | | enue Service | Go to www.irs.gov/Form990 for instructions ar | ia the late | est into | ormation. | | Inspection | | |
|---------------|---|-------------------|--|-------------------|-------------|---|------------|----------------------------|--|--|
| Α | For th | e 2022 calenda | r year, or tax year beginning JUL 1,2022 a | nd ending | JUI | 1 30, 2023 | | | | |
| В | Check if applicab | C Name of | organization | | 1 | D Employer identifi | ication n | lumber | | |
| | Addre | | | | | | | | | |
| | Chang | DPERA A | AMERICA, INC. | | | | | | | |
| | chang | ge Doing bu | siness as | suite I | 20-3520577 | | | | | |
| Ļ | returr Final | Number a | and street (or P.O. box if mail is not delivered to street address) | E Telephone numbe | | | | | | |
| | returr termii | n- | 212 796 - 86 | 520 | 12 000 022 | | | | | |
| _ | ated Amer | City or to | G Gross receipts \$ | | 13,006,039. | | | | | |
| | returr Appli | NEW IOP | H(a) Is this a group r | _ | | | | | | |
| | tion pendi | F Name an | d address of principal officer: MARC SCORCA | for subordinates | _ | Yes X No | | | | |
| H(b) Are all | | | | | | | | | | |
| | <u>I ax-ex</u> Websi | | ≤ 501(C)(3) _ 501(C)() (Insert no.) _ 4947(a) SRAAMERICA.ORG | | | If "No," attach a | | | | |
| | | f organization: 2 | | , | | H(c) Group exemption formation: 2005 | | er f legal domicile: NY | | |
| | art I | Summary | | 6 | ital Ul | | VI SIALE O | i iegai uutittutte. 14 1 | | |
| | 1 | - | e the organization's mission or most significant activities: \underline{TOS} | UPPORT 1 | THE C | REATION | | | | |
| e | | | N, AND ENJOYMENT OF OPERA THROUGH AN ARRAY OF E | | | , | | | | |
| nan | 2 | | | | | an 25% of its net as | sets | | | |
| ver | PRESENTATION, AND ENJOYMENT OF OPERA THROUGH AN ARRAY OF PROGRAMS. Check this box if the organization discontinued its operations or disposed of more than 25% of its net ass Number of voting members of the governing body (Part VI, line 1a) | | | 1 | 46 | | | | | |
| g | 3 Number of voting members of the governing body (Part VI, line 1a) 3 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 a 5 Table pendent voting members of the governing body (Part VI, line 2c) | | | | | | | | | |
| 20 20 | 5 | | of individuals employed in calendar year 2022 (Part V, line 2a) | | | | | 32 | | |
| itie | 6 | | of volunteers (estimate if necessary) | | | | | 0 | | |
| Activities & | 7 a | | business revenue from Part VIII, column (C), line 12 | | | | | 121,529. | | |
| À | b | | ousiness taxable income from Form 990-T, Part I, line 11 | | | | | 0. | | |
| | | | | | | Prior Year | С | urrent Year | | |
| Ø | 8 | Contributions a | and grants (Part VIII, line 1h) | | | 3,527,500. | | 4,102,908. | | |
| Revenue | 9 | Program servic | e revenue (Part VIII, line 2g) | | | 1,453,928. | | 2,368,768. | | |
| eve | 9 Program service revenue (Part VIII, line 2g) 1,45 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 76 | | | 768,251. | | 374,832. | | | | |
| - | 11 | Other revenue | (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | | 32,519. | | 5,265. | | |
| | 12 | | add lines 8 through 11 (must equal Part VIII, column (A), line 12 | | | 5,782,198. | | 6,851,773. | | |
| | 13 | Grants and sim | ilar amounts paid (Part IX, column (A), lines 1-3) | | | 605,469. | | 825,915. | | |
| | 14 | | o or for members (Part IX, column (A), line 4) | | | 0. | | 0. | | |
| Se | 15 | | compensation, employee benefits (Part IX, column (A), lines 5-1 | | <u> </u> | 3,021,345. | | 3,397,919. | | |
| Expenses | 16a | | ndraising fees (Part IX, column (A), line 11e) | | | 0. | | 0. | | |
| , xDe | b | | ······································ | 5,244. | | | | | | |
| ш | 1 " | | s (Part IX, column (A), lines 11a-11d, 11f-24e) | | | 3,028,954. | | 3,285,393. | | |
| | | • | s. Add lines 13-17 (must equal Part IX, column (A), line 25) | | | 6,655,768. | | 7,509,227. | | |
| | 19 | Revenue less e | expenses. Subtract line 18 from line 12 | | D | -873,570. | - | -657,454. | | |
| Net Assets or | | | | | веği | nning of Current Year | L E | End of Year | | |
| Sset | 20 | Total assets (P | | | | 19,961,792. | | 24,602,632. | | |
| etA | 21 | Total liabilities | | | | 4,475,581. | | 9,106,457. | | |
| | <u>22</u> art II | Net assets or fi | und balances. Subtract line 21 from line 20 | | 1 | 15,486,211. | | 15,496,175. | | |
| | artil | Joignature | DIVUN | | | | | | | |

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

| Sign | Signature of officer | Date |
|------------|--|-------------------------|
| - | MARC SCORCA, PRESIDENT & CEO | |
| | Type or print name and title FIFCTRONICALLY FILED WIT | H |
| | Print/Type preparer's name Preparer's signature Date | |
| Paid | WILLIAM EPSTEIN | self-employed P01307171 |
| Preparer | Firm's name EISNER ADVISORY CROUP LONG REVENUE SERVIC | Firm's EIN 87-1353108 |
| Use Only | Firm's address 733 THIRD AVENUE | |
| | NEW YORK, NY 10017-2703 | Phone no.212-949-8700 |
| May the IF | RS discuss this return with the preparer shown above? See instructions | X Yes No |

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions.

(Rev. January 2022)

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

Department of the Treasury Internal Revenue Service

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| Type or | Name of exempt organization or other filer, see instru | Taxpayer identification number (TIN | | | | |
|--|--|---|---|----------------------------|-----------------------------|---|
| print | OPERA AMERICA, INC. | | | | 20-35 | 20577 |
| File by the due date for filing your | Number, street, and room or suite no. If a P.O. box, s 330 SEVENTH AVENUE | see instruct | ions. | | | |
| return. See instructions. | City, town or post office, state, and ZIP code. For a for NEW YORK, NY 10001 | oreign addi | ress, see instructions. | | | |
| Enter the | Return Code for the return that this application is for (fil | e a separa | e application for each return) | | | 0 1 |
| Applicati | on | Return | Application | | | Return |
| ls For | | Code | Is For | | | Code |
| Form 990 | or Form 990-EZ | 01 | Form 1041-A | | | 08 |
| Form 472 | 0 (individual) | 03 | Form 4720 (other than individual) | | | 09 |
| Form 990 | -PF | 04 | Form 5227 | | | 10 |
| Form 4720 (individual) Form 990-PF Form 990-T (sec. 401(a) or 408(a) trust) Form 990-T (trust other than above) Form 990-T (corporation) SUSAN SCHULTZ • The books are in the care of ▶ 330 SEVENTH AVENUE - 1 | | | Form 6069 | | | 11 |
| Form 990 | -T (trust other than above) | 06 | Form 8870 | | | 12 |
| Form 990 | -T (corporation) | 07 | | | | |
| If the c If this is box ▶ [1 I reaction the the the the the the the the the the | organization does not have an office or place of business organization does not have an office or place of business is for a Group Return, enter the organization's four digit | Group Exe and atta MAY 1 anization's , an | mption Number (GEN), . ch a list with the names and TINs of <u>5, 2024</u> , to file return for: d endingJUN 30, 2023 | If this is fo all membe | r the whole ers the exte | group, check this |
| | nis application is for Forms 990-PF, 990-T, 4720, or 6069 nonrefundable credits. See instructions. | 9, enter the | tentative tax, less | 3a | \$ | 0. |
| | his application is for Forms 990-PF, 990-T, 4720, or 6069 |), enter any | refundable credits and | | | |
| | mated tax payments made. Include any prior year over | | | 3b | \$ | 0. |
| | ance due. Subtract line 3b from line 3a. Include your pa | | | | | |
| | ng EFTPS (Electronic Federal Tax Payment System). See | • | | 3c | \$ | 0. |
| Caution: instructio | If you are going to make an electronic funds withdrawal | (direct det | bit) with this Form 8868, see Form 84 | 453-TE and | | 9-TE for payment 8868 (Rev. 1-2022) |

223841 04-01-22

| | rt III Statement of Program Service Accomplishments | | Page 2 |
|----|---|-----------------------|----------|
| | 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 me | easured by expe | nses |
| - | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, | | |
| | revenue, if any, for each program service reported. | the total expense | ses, and |
| 40 | | \$ | 993,240. |
| 4a | (Code:) (Expenses \$1,841,685. including grants of \$) (Revenue NATIONAL OPERA CENTER - OPERA AMERICA'S NATIONAL OPERA CENTER IS A | \$ | <u> </u> |
| | STATE-OF-THE-ART RENTAL FACILITY FOR THE OPERA COMMUNITY AND ALSO | | |
| | HOUSES THE ORGANIZATION'S ADMINISTRATIVE OFFICES. CUSTOM-BUILT TO | | |
| | RESPOND TO THE INDUSTRY'S NEED FOR SUITABLE AUDITION, REHEARSAL AND | | |
| | | | |
| | RECORDING FACILITIES, SPECIALLY EQUIPPED ROOMS FACILITATE CO-PRODUCTION | | |
| | MEETINGS, DESIGN PRESENTATIONS AND PROFESSIONAL DEVELOPMENT ACTIVITIES, | | |
| | AS WELL AS A WIDE RANGE OF ARTISTIC WORK - FROM PERFORMANCES TO | | |
| | READINGS OF NEW WORKS AND LECTURES. STATE-OF-THE-ART ELECTRONIC MEDIA | | |
| | TECHNOLOGY FOR STREAMING AND VIDEO CONFERENCE OVERCOMES THE BARRIER OF | | |
| | GEOGRAPHY FOR THIS WIDELY DISPERSED, YET HIGHLY COLLABORATIVE, | | |
| | INDUSTRY. | | |
| | | | |
| 4b | (Code:) (Expenses \$1,665,537. including grants of \$822,825.) (Revenue | \$ | 26,066. |
| | ARTISTIC SERVICES - REPERTOIRE DEVELOPMENT GRANTS, OPERA DISCOVERY AND | | |
| | COMMISSIONING GRANTS FOR WOMEN COMPOSERS, OPERA GRANTS FOR COMPOSERS | | |
| | AND LIBRETTISTS OF COLOR AND CREATIVE AND PROFESSIONAL DEVELOPMENT | | |
| | PROGRAM FOR NEW COMPOSERS AND LIBRETTISTS OF COLOR SUPPORT EXPERIMENTAL | | |
| | METHODS OF PRESENTING OPERA AND ENCOURAGE ETHNIC, CULTURAL AND GENDER | | |
| | DIVERSITY IN ALL DIMENSIONS OF A PROJECT. A NEW WORKS FORUM CONVENES | | |
| | | | |
| | COMPOSERS, LIBRETTISTS, DESIGNERS, PRODUCERS AND PUBLISHERS TO SHARE | | |
| | COMPOSERS, LIBRETTISTS, DESIGNERS, PRODUCERS AND PUBLISHERS TO SHARE KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND | | |
| | | | |
| | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND | | |
| | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND PRODUCTION OF NEW OPERATIC WORKS. THE ONSTAGE PROGRAM IS A SERIES OF | | |
| | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND PRODUCTION OF NEW OPERATIC WORKS. THE ONSTAGE PROGRAM IS A SERIES OF EVENTS OFFERING THE PUBLIC AN OPPORTUNITY TO HEAR FROM AND INTERACT WITH MAJOR TALENTS WITHIN THE OPERA WORLD. (CONTINUED SCHEDULE O) | | |
| 4c | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND PRODUCTION OF NEW OPERATIC WORKS. THE ONSTAGE PROGRAM IS A SERIES OF EVENTS OFFERING THE PUBLIC AN OPPORTUNITY TO HEAR FROM AND INTERACT WITH MAJOR TALENTS WITHIN THE OPERA WORLD. (CONTINUED SCHEDULE O) (Code:) (Expenses \$645,379. including grants of \$) (Revenue | \$ | 342,299. |
| 4c | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND PRODUCTION OF NEW OPERATIC WORKS. THE ONSTAGE PROGRAM IS A SERIES OF EVENTS OFFERING THE PUBLIC AN OPPORTUNITY TO HEAR FROM AND INTERACT WITH MAJOR TALENTS WITHIN THE OPERA WORLD. (CONTINUED SCHEDULE O) (Code:) (Expenses \$645,379. including grants of \$) (Revenue OPERA AMERICA HOSTS AN ANNUAL CONFERENCE AND A RANGE OF WORKSHOPS AND | \$ | 342,299. |
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| 4d | KNOWLEDGE ABOUT METHODS FOR ENSURING THE SUCCESSFUL CREATION AND PRODUCTION OF NEW OPERATIC WORKS. THE ONSTAGE PROGRAM IS A SERIES OF EVENTS OFFERING THE PUBLIC AN OPPORTUNITY TO HEAR FROM AND INTERACT WITH MAJOR TALENTS WITHIN THE OPERA WORLD. (CONTINUED SCHEDULE O) (Code:) (Expenses \$ | 812,472.) | 342,299. |

| Pa | TIV Checklist of Required Schedules | | | |
|--------|--|----------|-----|----------|
| | | | Yes | No |
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 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 | 3 | | x |
| 4 | Section 501(c)(3) organizations. 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 | 4 | Х | |
| 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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | 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 | 6 | | 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 | 7 | | x |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | |
| | Schedule D, Part III | 8 | | 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 | 9 | | x |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | х | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes." complete Schedule D. | | | |
| | Part VI | 11a | х | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | x |
| с | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| - | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | 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 | 11d | х | |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | Х | |
| 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 | 11f | х | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | х | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | x |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | x |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | x |
| | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | <u> </u> | | |
| ~ | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | 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 | 15 | | 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 | 16 | | 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 | 17 | | 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 | 18 | | x |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes." | | | |
| | | 19 | | x |
| 20a | complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | x |
| | | 20a | | <u> </u> |
| 21 | It "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 200 | | <u> </u> |
| | domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i> | 21 | х | |
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OPERA AMERICA, INC.

Form 990 (2022)

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20-3520577

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| Form | 990 | (2022) |
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OPERA AMERICA, INC.

| Pa | art IV Checklist of Required Schedules (continued) | | | | |
|--------|--|---------|-----|-----|-------|
| | | | | Yes | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | Г | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | | 22 | х | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's cur | | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | | |
| | Schedule J | | 23 | х | |
| 24a | a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as o | | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | | |
| | Schedule K. If "No." go to line 25a | 2 | 24a | | x |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | ····· | 24b | | |
| | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defeas | | | | |
| | any tax-exempt bonds? | | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | ····· | 24d | | |
| | a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | ····· | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 2 | 25a | | x |
| b | b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, ar | ····· | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | | |
| | Schedule L, Part I | | 25b | | x |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | ····· | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L. Part II | | 26 | | x |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employed | | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% cor | | | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Pan | | 27 | | x |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, | | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | | |
| - | "Yes," complete Schedule L, Part IV | 2 | 28a | | x |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | 28b | | x |
| | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | ····· – | | | |
| - | "Yes," complete Schedule L, Part IV | 2 | 28c | | x |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | ····· | 29 | | x |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | | |
| | contributions? If "Yes," complete Schedule M | | 30 | | x |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | 31 | | x |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | ····· | •. | | |
| 02 | Schedule N, Part II | | 32 | | x |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | ····· | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | 33 | | x |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | | |
| ••• | Part V, line 1 | | 34 | | x |
| 35a | a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | F. | 35a | | x |
| | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entities. | ····· | | | |
| - | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organi | | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | | 36 | | x |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | ····· | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | 37 | | x |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | | |
| | Note: All Form 990 filers are required to complete Schedule O | | 38 | х | |
| Pa | art V Statements Regarding Other IRS Filings and Tax Compliance | | - 1 | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | | X |
| | | | | Yes | No |
| 1a | a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 88 | | - | _ |
| b | | 0 | | | |
| c | | <u></u> | | | |
| | (gambling) winnings to prize winners? | | 1c | | |
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| | | (2022) OPERA AMERICA, INC. | 20-352057 | 7 | P | age 5 | | | |
|--------|--------|--|------------------------------|------------|--------------|--------------|--|--|--|
| Par | τν | Statements Regarding Other IRS Filings and Tax Compliance (continued) | | | 1 | | | | |
| _ | | | | | Yes | No | | | |
| 2a | | er the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | | | |
| | | for the calendar year ending with or within the year covered by this return | 2a 32 | | v | | | | |
| b | | least one is reported on line 2a, did the organization file all required federal employment tax return | is? | 2b 3a | X X | | | | |
| 3a | | | | | | | | | |
| | | es," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule | | 3b | х | | | | |
| 4a | | ny time during the calendar year, did the organization have an interest in, or a signature or other a | | | | | | | |
| | | ncial account in a foreign country (such as a bank account, securities account, or other financial a | ccount)? | <u>4a</u> | | X | | | |
| b | | es," enter the name of the foreign country | | | | | | | |
| | | instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac | | | | | | | |
| 5a | | the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | <u>5a</u> | | X | | | |
| b | | any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac | | 5b | | X | | | |
| С | | es" to line 5a or 5b, did the organization file Form 8886-T? | | <u>5c</u> | | | | | |
| 6a | | s the organization have annual gross receipts that are normally greater than \$100,000, and did the | - | | | | | | |
| | any | contributions that were not tax deductible as charitable contributions? | | <u>6a</u> | | X | | | |
| b | | es," did the organization include with every solicitation an express statement that such contribution | • | | | | | | |
| | were | e not tax deductible? | | 6b | | | | | |
| 7 | - | anizations that may receive deductible contributions under section 170(c). | | | | | | | |
| а | Did tl | he organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser | vices provided to the payor? | 7a | | X | | | |
| b | lf "Y | es," did the organization notify the donor of the value of the goods or services provided? | | 7b | | | | | |
| С | | the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa | • | | | | | | |
| | | e Form 8282? | | 7c | | X | | | |
| d | lf "Y | es," indicate the number of Forms 8282 filed during the year | 7d | | | | | | |
| е | Did t | the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co | ontract? | 7e | | X | | | |
| f | Did t | the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra | act? | 7f | | X | | | |
| g | | e organization received a contribution of qualified intellectual property, did the organization file Fo | | 7g | | | | | |
| h | | | | | | | | | |
| 8 | Spo | nsoring organizations maintaining donor advised funds. Did a donor advised fund maintained | by the | | | | | | |
| | spor | nsoring organization have excess business holdings at any time during the year? | | 8 | | | | | |
| 9 | Spo | nsoring organizations maintaining donor advised funds. | | | | | | | |
| а | | | | 9a | | | | | |
| b | | | | 9b | | | | | |
| 10 | | tion 501(c)(7) organizations. Enter: | 1 | | | | | | |
| а | | ation fees and capital contributions included on Part VIII, line 12 | 10a | - | | | | | |
| b | | ss receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | - | | | | | |
| 11 | | tion 501(c)(12) organizations. Enter: | | | | | | | |
| а | | ss income from members or shareholders | 11a | - | | | | | |
| b | | ss income from other sources. (Do not net amounts due or paid to other sources against | | | | | | | |
| | | unts due or received from them.) | 11b | | | | | | |
| | | tion 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | | 12a | | | | | |
| b | | es," enter the amount of tax-exempt interest received or accrued during the year | 12b | - | | | | | |
| 13 | | tion 501(c)(29) qualified nonprofit health insurance issuers. | | | | | | | |
| а | | e organization licensed to issue qualified health plans in more than one state? | | <u>13a</u> | | | | | |
| | | e: See the instructions for additional information the organization must report on Schedule O. | | | | | | | |
| b | | er the amount of reserves the organization is required to maintain by the states in which the | | | | | | | |
| | | inization is licensed to issue qualified health plans | 13b | - | | | | | |
| С | | er the amount of reserves on hand | 13c | | | | | | |
| 14a | | | | 14a | | X | | | |
| b | | es," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul | | 14b | | | | | |
| 15 | | e organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner | | | | | | | |
| | | ess parachute payment(s) during the year? | | 15 | | X | | | |
| | | es," see the instructions and file Form 4720, Schedule N. | | | | _ | | | |
| 16 | | e organization an educational institution subject to the section 4968 excise tax on net investment | income? | 16 | | X | | | |
| | | es," complete Form 4720, Schedule O. | | | | | | | |
| 17 | | tion 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act | | | | | | | |
| | that | would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | 17 | | | | | |
| | lf "Y | es," complete Form 6069. | | | | | | | |
| 232005 | 12-13 | 3-22 | | Form | 1 990 | (2022) | | | |

| Form | 990 (2022) OPERA AMERICA, INC. | | | 3520577 | | | age 6 |
|--------|---|--------|---------------|-----------|--------|---------|--------------|
| Par | t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th | rough | 7b below, an | d for a " | 'No" r | espon | se |
| | to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. | See ir | structions. | | | | |
| | Check if Schedule O contains a response or note to any line in this Part VI | | | | | | X |
| Sec | tion A. Governing Body and Management | | | | | | |
| | | | | - | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | | 46 | | | |
| | 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 on Schedule O. | | | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | | 45 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship | with a | ny other | | | | |
| | officer, director, trustee, or key employee? | | | | 2 | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the | direct | supervision | | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | | | | 3 | | х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 99 | 0 was | filed? | | 4 | | х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's asse | ts? | | | 5 | | х |
| 6 | Did the organization have members or stockholders? | | | [| 6 | х | |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or app | oint c | one or | | | | 1 |
| | more members of the governing body? | | | | 7a | х | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, sto | ckhol | ders, or | Γ | | | |
| | persons other than the governing body? | | | | 7b | | x |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year | by the | following: | | | | |
| а | The governing body? | | | | 8a | х | |
| | Each committee with authority to act on behalf of the governing body? | | | | 8b | х | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reach | ned at | the | Γ | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | | | 9 | | х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Rev | enue | Code.) | | | | |
| | | | , | _ | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | | | | 10a | | Х |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such cha | pters, | affiliates, | Γ | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | | | | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body | | | | 11a | | х |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | F | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | | | | 12a | х | |
| | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise t | | | | 12b | х | |
| | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye | | | Γ | | | |
| | on Schedule O how this was done | , | | | 12c | х | |
| 13 | Did the organization have a written whistleblower policy? | | | Γ | 13 | Х | |
| 14 | Did the organization have a written document retention and destruction policy? | | | Г | 14 | Х | |
| 15 | Did the process for determining compensation of the following persons include a review and approval | by inc | lependent | ····· [| | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | | | | |
| а | The organization's CEO, Executive Director, or top management official | | | | 15a | х | |
| | Other officers or key employees of the organization | | | Г | 15b | х | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement | ent wi | th a | | | | |
| | taxable entity during the year? | | | | 16a | | x |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate | | | | | | |
| ~ | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organized | - | - | | | | |
| | exempt status with respect to such arrangements? | | | | 16b | | |
| Sec | tion C. Disclosure | | | <u></u> | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filedNY | | | | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and | 1 990- | T (section 50 | 1(c)(3)s | onlv) | availat | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | . (| .(0)(0)0 | ,,, | | |
| | X Own website Another's website X Upon request Other (explain of the complexity) | on Sc | hadula ()) | | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, con | | , | cv. and | financ | cial | |
| | statements available to the public during the tax year. | | | - , | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's book | s and | records | | | | |
| | SUSAN SCHULTZ - 212-796-8620 | | | | | | |
| | 330 SEVENTH AVENUE, NEW YORK, NY 10001 | | | | | | |
| 232006 | 12-13-22 | | | | Form | 990 | (2022) |
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| Form 990 (2022) OPERA AMERICA, INC. | 20-3520577 | Page 1 |
|--|------------|--------|
| Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp | pensated | |
| Employees, and Independent Contractors | | |
| Check if Schedule O contains a response or note to any line in this Part VII | | |
| Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees | | |
| 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with List all of the organization's current officers, directors, trustees (whether individuals or organizations), regard | 0 | , |

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, 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.

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

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

| (A) | (B) (C) | | | | | | | (D) | (E) | (F) |
|---------------------------|--------------------------|--------------------------------|------------------------|---------|--------------|---------------------------------|--------|------------------------------|-----------------|-----------------------------|
| Name and title | Average | (do | not c | Pos | | | ne | Reportable | Reportable | Estimated |
| | hours per | box | , unles | ss per | son i | s both | an | compensation | compensation | amount of |
| | week | | cer an | dad | irecto | r/trus | iee) | from | from related | other |
| | (list any | rector | | | | | | the | organizations | compensation |
| | hours for | or di | ee | | | ated | | organization | (W-2/1099-MISC/ | from the |
| | related organizations | rustee | trust | | ee | npens | | (W-2/1099-MISC/ 1099-NEC) | 1099-NEC) | organization and related |
| | below | dual ti | ıtiona | | nploy | st cor yee | - | 1000 NEO) | | organizations |
| | line) | Individual trustee or director | In stitutional trustee | Officer | Key employee | Highest compensated employee | Former | | | e.gamzanene |
| (1) MARC A. SCORCA | 40.00 | | | | | | | | | |
| PRESIDENT/CEO | 0.00 | х | | х | | | | 322,859. | Ο. | 26,404. |
| (2) DANIEL COOPERMAN | 40.00 | | | | | | | | | |
| CHIEF ADVANCEMENT OFFICER | 0.00 | | | | | x | | 173,904. | 0. | 18,099. |
| (3) CHRISTIAN DE GRE | 40.00 | | | | | | | | | |
| CHIEF OPERATIONS OFFICER | 0.00 | | | | | x | | 160,031. | 0. | 17,406. |
| (4) LAURA LEE EVERETT | 40.00 | | | | | | | | | |
| CHIEF PROGRAMS OFFICER | 0.00 | | | | | х | | 156,533. | 0. | 17,231. |
| (5) KEVIN SOBCZYK | 40.00 | | | | | | | | | |
| DIRECTOR OF IT | 0.00 | | | | | х | | 124,133. | 0. | 15,611. |
| (6) SUSAN SCHULTZ | 40.00 | | | | | | | | | |
| CONTROLLER | 0.00 | | | | | х | | 112,396. | 0. | 15,024. |
| (7) CAROL F. HENRY | 1.00 | | | | | | | | | |
| CHAIR | 0.00 | Х | | Х | | | | 0. | 0. | 0. |
| (8) SUSAN G. MARINEAU | 1.00 | | | | | | | | | |
| VICE CHAIR | 0.00 | Х | | Х | | | | ٥. | 0. | 0. |
| (9) LEE ANNE MYSLEWSKI | 1.00 | | | | | | | | | |
| VICE CHAIR | 0.00 | Х | | Х | | | | ٥. | 0. | 0. |
| (10) HECTOR ARMIENTA | 1.00 | | | | | | | | | |
| VICE CHAIR | 0.00 | Х | | Х | | | | 0. | 0. | 0. |
| (11) MICHAEL EGEL | 1.00 | | | | | | | | | |
| SECRETARY | 0.00 | Х | | X | | | | 0. | 0. | 0. |
| (12) IAN RYE | 1.00 | | | | | | | | | |
| TREASURER | 0.00 | Х | | Х | | | | 0. | 0. | 0. |
| (13) JAMES M. BARTON | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | 0. |
| (14) AFTON BATTLE | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | 0. | 0. |
| (15) ASTRID BAUMGARDNER | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | 0. | 0. |
| (16) WAYNE BROWN | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | Х | | | | | | ٥. | 0. | 0. |
| (17) ANNIE BURRIDGE | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | 0. |
| 232007 12-13-22 | | | | | | | | | | Form 990 (2022) |

232007 12-13-22

| Form 990 (2022) OPERA AMERIC | A, INC. | | | | | | | | 20-352057 | 7 | Р | age 8 |
|---|--|--------------------------------|------------------------|----------------------|---------------|----------------------------------|--------|---|--|--|---|-------------------|
| Part VII Section A. Officers, Directors, Trus | tees, Key Emp | ploy | ees, | and | d Hig | ghes | st Co | ompensated Employee | s (continued) | | | |
| (A) Name and title | (B) Average hours per week | box | not c , unles | Pos heck ss pe | rson i | than o is both pr/trus | n an | (D) Reportable compensation from | (E) Reportable compensation from related | (F) Estimated amount of other | | of |
| | (list any hours for related organizations below line) | Individual trustee or director | In stitutional trustee | Officer | Key em ployee | Highest com pensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MISC/ 1099-NEC) | f org ar | npensa from th ganizat nd relat anizati | ie tion ted |
| (18) TASSIO CARVALHO DIRECTOR | 1.00 | x | | | | | | 0. | 0. | | | ٥. |
| (19) VIRGINIA CROSKERY LAURIDSEN DIRECTOR | 1.00 | x | | | | | | 0. | 0. | | | 0. |
| (20) KHORI DASTOOR DIRECTOR | 1.00 | x | | | | | | 0. | 0. | | | 0. |
| (21) ANTHONY DAVIS DIRECTOR | 1.00 | x | | | | | | 0. | 0. | | | 0. |
| (22) ANA DE ARCHULETA | 1.00 | | | | | | | | | | | |
| DIRECTOR (23) RENA DE SISTO | 0.00 | X | | | \vdash | $\left \right $ | | 0. | 0. | | | 0. |
| DIRECTOR (24) DAVID B. DEVAN | 0.00 | х | | | | | | 0. | 0. | | | 0. |
| DIRECTOR (25) SUE DIXON DIRECTOR | 0.00 1.00 0.00 | x x | | | | | | 0. | 0. | | | 0. |
| (26) CAROL E. DOMINA | 1.00 | x | | | | | | | | | | 0. |
| DIRECTOR 1b Subtotal | | | | | | | | 0. 1,049,856. | 0. | | 109, | 0. |
| c Total from continuation sheets to Part V d Total (add lines 1b and 1c) | | <u></u> | | | | | | 0. | 0. | | 109, | 0. |
| 2 Total number of individuals (including but r compensation from the organization | not limited to th | iose | liste | d at | ove | e) wh | o re | ceived more than \$100,0 | 000 of reportable | | 1 | 6 |
| 3 Did the organization list any former officer | | | | | | | | | | | Yes | No |
| line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i> 4 For any individual listed on line 1a, is the s | um of reportabl | le co | mpe | ensa | ition | and | oth | er compensation from th | ne organization | 3 | | X |
| and related organizations greater than \$15Did any person listed on line 1a receive or | | | | | | | | | | 4 | X | |
| rendered to the organization? <i>If</i> "Yes," con Section B. Independent Contractors | nplete Schedule | e J fe | or si | ich į | <u>oers</u> | on . | | | | 5 | | X |
| 1 Complete this table for your five highest co the organization. Report compensation for | | | | | | | | | <i>,</i> , , | tion fr | om | |
| (A) Name and business | | NO | | <u> </u> | | | | (B) Description of s | | | C) ensatio | 'n |
| | | | | | | | | | | - | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 2 Total number of independent contractors (\$100,000 of compensation from the organ | zation | | nitec | d to | | se lis 0 | ted | above) who received mo | ore than | | | |
| SEE PART VII, SECTION A CONTIN 232008 12-13-22 | UATION SHEE | TS | | | | | | | | Form | 990 (| 2022) |

| | | | ,, | | | ingin | | Compensated Employe | ``` | (5) |
|-------------------------------|---|--------------------------------|-----------------------|---------|--------------------|--------------------------------|--------|--|--|---|
| (A) Name and title | (B) | | | | C) ition | | | (D) Bapartabla | (E) Reportable | (F) Estimated |
| Name and the | Average hours | (c | heck | | | | ly) | Reportable compensation | compensation | amount of |
| | per week (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee | Officer | Key em ployee | Highest com pensated em ployee | Former | from the organization (W-2/1099-MISC) | from related organizations (W-2/1099-MISC) | other compensatio from the organization and related organization |
| (27) ANTHONY FREUD | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| (28) DAVID GOCKLEY | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| 29) C. GRAHAM BERWIND III | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| (30) DENYCE GRAVES-MONTGOMERY | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| (31) NADEGE J SOUVENIR | 1.00 | | - | | - | | | | •• | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| (32) PEGGY KRIHA DYE | 1.00 | А | | | | | | •• | •• | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| 33) CAROL LAZIER | 1.00 | ~ | <u> </u> | | <u> </u> | | | 0. | 0. | |
| DIRECTOR | 0.00 | x | | | | | | 0. | 0. | |
| (34) ANH LE | 1.00 | ^ | - | | - | | | · · · | υ. | |
| | | | | | | | | 0. | 0 | |
| DIRECTOR | 0.00 | X | <u> </u> | | <u> </u> | | | 0. | 0. | |
| (35) FRAYDA LINDEMANN | 1.00 | | | | | | | | 0 | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | 0. | |
| (36) CHARLES MACKAY | 1.00 | | | | | | | | 0 | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | 0. | |
| (37) ALEJANDRA MARTI OLBRICH | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | 0. | |
| (38) L. MICHELLE SMITH | 1.00 | | | | | | | | 0 | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (39) SUSAN MORRIS | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (40) BETH D. MORRISON | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (41) JOHN NESHOLM | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (42) TIMOTHY O'LEARY | 1.00 | | | | | | | | _ | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (43) MARILYN PEARSON | 1.00 | | | | | | | | _ | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (44) ESTEVAN RAEL-GALVEZ | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| 45) KAMALA SANKARAM | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | |
| (46) GENE SCHEER | 1.00 | | | | | | | | | |
| DIRECTOR | 0.00 | Х | | | | | | 0. | Ο. | |

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| Form 990 OPERA AMER: | , | | | | | | | 20-3520577 | | | | | |
|---|---|--------------------------------|-----------------------|---------|-------------------|------------------------------|--------|--|--|---|--|--|--|
| Part VII Section A. Officers, Directors, (A) | Trustees, Key Er (B) | nplo | yee | | <u>nd H</u> C) | ligh | est (| Compensated Employe (D) | ees <u>(continued)</u> (E) | (F) | | | |
| Name and title | Average hours | ge Position | | | | | ly) | Reportable compensation | Reportable compensation | Estimated amount of | | | |
| | per week (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee | Officer | Key em ployee | Highest compensated employee | Former | from the organization (W-2/1099-MISC) | from related organizations (W-2/1099-MISC) | other compensation from the organization and related organizations | | | |
| (47) MATTHEW SHILVOCK DIRECTOR | 1.00 | x | | | | | | 0. | 0. | 0 | | | |
| (48) KAREN STONE | 1.00 | | | | | | | °. | •• | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | (| | | |
| (49) RYAN TAYLOR | 1.00 | | | | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | (| | | |
| (50) ALEJANDRA VALARINO BOYER | 1.00 | | | | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | (| | | |
| (51) ROGER WEITZ | 1.00 | | | | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | (| | | |
| (52) CAROLE YALEY | 1.00 | | | | | | | | | | | | |
| DIRECTOR | 0.00 | х | | | | | | 0. | 0. | | | | |
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04-01-22

| _ | t VIII | Statement of Re | | | | | | | | _ |
|---------------------------|--------|-----------------------------------|---------|---------------------------------------|----------|---------------------|---|---|---|--|
| | | Check if Schedule O o | conta | ains a resp | onse | or note to any line | e in this Part VIII (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue exclud from tax unde sections 512 - { |
| s | 1 a | Federated campaigns 1a | | | | | | | | |
| and Other Similar Amounts | b | Membership dues | | 1b | | | | | | |
| Ĕ | с | Fundraising events | | 1c | | | | | | |
| ar | d | Related organizations | | 1d | | | | | | |
| Ē | е | Government grants (contr | ibutio | ons) 1e | | 427,000. | | | | |
| 0 | f | All other contributions, gifts, | grant | s, and | | | | | | |
| une | | similar amounts not included | abov | e 1f | | 3,675,908. | | | | |
| D | g | Noncash contributions included in | lines 1 | a-1f 1g | \$ | 16,993. | | | | |
| an | h | Total. Add lines 1a-1f | | | | | 4,102,908. | | | |
| | | NATIONAL OPERA CENTER OPERATIONS | | Business Code | | | | | | |
| | 2 a | | | 711190 | 993,240. | 993,240. | | | | |
| 1 | b | MEMBERSHIP DUES | | | | 711190 | 812,472. | 812,472. | | |
| ind | с | SEMINARS WORKSHOPS | AND | ANNUAL | MEE | 611430 | 439,777. | 439,777. | | |
| eve | d | PUBLICATION AND WEB | ٨D١ | /ERTISIN | G | 541800 | 123,279. | 1,750. | 121,529. | |
| Hevenue | е | | | | | | | | | |
| | f | All other program service | rever | nue | | | | | | |
| | g | | | | | | 2,368,768. | | | |
| | 3 | Investment income (includ | | | | | | | | |
| | | other similar amounts) | | | | 399,887. | | | 399,8 | |
| | 4 | Income from investment c | | | | | | | | |
| | 5 | Royalties | | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | | , | | (i) Rea | | (ii) Personal | | | | |
| | 6 a | Gross rents | 6a | | | | | | | |
| | b | Less: rental expenses | 6b | | | | | | | |
| | | - · · · · // · · · | 6c | | | | | | | |
| | | | | | | | | | | |
| | | Gross amount from sales of | / | (i) Secur | | (ii) Other | | | | |
| | | assets other than inventory | 7a | 6,129, | 211. | | | | | |
| | b | Less: cost or other basis | | | | | | | | |
| | | and sales expenses | 7b | 6,154, | 266. | | | | | |
| | с | Gain or (loss) | | | | | | | | |
| | | Net gain or (loss) | | | | | -25,055. | | | -25,0 |
| | | Gross income from fundraisi | | | | | | | | |
| | | including \$ | | | | | | | | |
| | | contributions reported on | | | | | | | | |
| | | Part IV, line 18 | | | 8a | | | | | |
| | b | Less: direct expenses | | | | | | | | |
| | | Net income or (loss) from | | | | | | | | |
| | | Gross income from gamin | | - | | | | | | |
| | | Part IV, line 19 | | | | | | | | |
| | b | Less: direct expenses | | | | | | | | |
| | | Net income or (loss) from | | | | | | | | |
| . | | Gross sales of inventory, I | | | | | | | | |
| | | and allowances | | | 10a | | | | | |
| | b | Less: cost of goods sold | | | | | | | | |
| | | Net income or (loss) from | | | | | | | | |
| t | | | | 2 | · / ·· | Business Code | | | | |
| | 11 a | MISCELLANEOUS | | | | 900099 | 5,265. | | | 5,2 |
| Kevenue | b | | | | | | , , | | | , - |
| Nel | c | | | | | | | | | |
| μ | | All other revenue | | | | | | | | |
| | | Total. Add lines 11a-11d | | | | | 5,265. | | | |
| | 12 | | | | | | 6,851,773. | 2,247,239. | 121,529. | 380,0 |
| | 16 | Total revenue. See instruction | 6110 | | | | -,,,,,,,,, | | ,325. | Form 990 (2 |

21400513 721252 1014630-1014630

12 2022.05090 OPERA AMERICA, INC.

OPERA AMERICA, INC.

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 respons not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|----------|--|-----------------------|------------------------------------|--|---------------------------------------|
| 1 | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | 626,915. | 626,915. | | |
| 2 | Grants and other assistance to domestic | | | | |
| | individuals. See Part IV, line 22 | 199,000. | 199,000. | | |
| 3 | Grants and other assistance to foreign | | | | |
| | organizations, foreign governments, and foreign | | | | |
| | individuals. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | | | | |
| | trustees, and key employees | 573,153. | 341,992. | 70,467. | 160,694 |
| 6 | Compensation not included above to disgualified | | | | · · · |
| • | persons (as defined under section 4958(f)(1)) and | | | | |
| | persons described in section 4958(c)(3)(B) | | | | |
| 7 | Other salaries and wages | 2,170,552. | 1,749,719. | 317,443. | 103,390 |
| 8 | Pension plan accruals and contributions (include | | | | |
| 0 | | 65,966. | 48,203. | 15,001. | 2,762 |
| 0 | section 401(k) and 403(b) employer contributions) | 267,332. | 206,571. | 40,775. | 19,986 |
| 9 10 | Other employee benefits | 320,916. | 250,371. | 40,775. | 27,947 |
| 10 | Payroll taxes | 520,510. | 250,715. | =2,23=. | 27,517 |
| 11 | Fees for services (nonemployees): | | | | |
| | Management | | | | |
| | Legal | 44, 600 | | 44, 600 | |
| | Accounting | 44,622. | | 44,622. | |
| | Lobbying | 7,500. | 7,500. | | |
| е | Professional fundraising services. See Part IV, line 17 | | | | |
| f | e | 125,172. | | 125,172. | |
| g | Other. (If line 11g amount exceeds 10% of line 25, | | | | |
| | column (A), amount, list line 11g expenses on Sch 0.) | 417,626. | 402,250. | 7,675. | 7,701 |
| 12 | Advertising and promotion | 28,493. | 28,493. | | |
| 13 | Office expenses | 229,445. | 128,417. | 68,217. | 32,811 |
| 14 | Information technology | 41,146. | 37,698. | 3,339. | 109 |
| 15 | Royalties | | | | |
| 16 | Occupancy | 1,107,850. | 1,011,859. | 60,733. | 35,258 |
| 17 | Travel | 247,373. | 133,511. | 34,963. | 78,899 |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | 295,691. | 295,691. | | |
| 20 | Interest | 4,740. | | 4,740. | |
| 21 | Payments to affiliates | , | | , | |
| 22 | Depreciation, depletion, and amortization | 313,866. | 291,806. | 22,060. | |
| 22 23 | | 21,372. | 17,247. | 4,125. | |
| 23 24 | Other expenses. Itemize expenses not covered | ,• | | -,• | |
| 24 | above. (List miscellaneous expenses on line 24e. If | | | | |
| | line 24e amount exceeds 10% of line 25, column (A), | | | | |
| | amount, list line 24e expenses on Schedule 0.) | 282,986. | 62,969. | 11,214. | 208,803 |
| a L | DUES & MEMBERSHIP FEES | 282,988. | | | 10,780 |
| b | | , | 12,426. | 2,300. | 10,780 |
| c | PROFESSIONAL DEVELOPMEN | 5,615. | 3,974. | 1,641. | |
| d | | 06.000 | | | |
| е | · · · · | 86,390. | 43,849. | 36,437. | 6,104 |
| 25 | Total functional expenses. Add lines 1 through 24e | 7,509,227. | 5,900,805. | 913,178. | 695,244 |
| 26 | Joint costs. Complete this line only if the organization | | | | |
| | reported in column (B) joint costs from a combined | | | | |
| | a description of a second structure of the second structure of the testing | | | | |
| | educational campaign and fundraising solicitation. | | | I | |

2022.05090 OPERA AMERICA, INC.

OPERA AMERICA, INC.

| | | Check if Schedule O contains a response or not | e to any line | e in this Part X | | | |
|----------------|----------|--|---------------------------------|------------------|---------------------------------|----|---------------------------|
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 1,490,536. | 1 | 536,767 |
| | 2 | Savings and temporary cash investments | | | 571,616. | 2 | 672,528 |
| | 3 | Pledges and grants receivable, net | | | 339,676. | 3 | 548,890 |
| | 4 | Accounts receivable, net | | | 225,858. | 4 | 340,681 |
| | 5 | Loans and other receivables from any current or | | | | | |
| | | trustee, key employee, creator or founder, subst | antial contr | ibutor, or 35% | | | |
| | | controlled entity or family member of any of the | se persons | | | 5 | |
| | 6 | Loans and other receivables from other disquali | s (as defined | | | | |
| | | under section 4958(f)(1)), and persons described | in section | 4958(c)(3)(B) | | 6 | |
| ts | 7 | Notes and loans receivable, net | Notes and loans receivable, net | | | | |
| Assets | 8 | Inventories for sale or use | | | | | |
| ά | 9 | Prepaid expenses and deferred charges | | | 122,818. | 9 | 147,933 |
| 1 | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | | 6,540,082. | | | |
| | b | Less: accumulated depreciation | | 3,957,610. | 2,893,448. | | 2,582,472 |
| 1 | 11 | Investments - publicly traded securities | | | 14,185,670. | 11 | 13,893,665 |
| 1 | 12 | Investments - other securities. See Part IV, line 1 | | | | 12 | |
| 1 | 13 | Investments - program-related. See Part IV, line | ····· - | | 13 | | |
| 1 | 14 | Intangible assets | | 14 | | | |
| 1 | 15 | Other assets. See Part IV, line 11 | | ····· - | 132,170. | 15 | 5,879,696 |
| 1 | 16 | Total assets. Add lines 1 through 15 (must equ | | | 19,961,792. | 16 | 24,602,632 |
| 1 | 17 | Accounts payable and accrued expenses | | | 522,983. | 17 | 362,857 |
| | 18 | Grants payable | 1,371,612. | 18 | 1,298,744 | | |
| | 19 | Deferred revenue | | | 394,940. | 19 | 83,751 |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | | | | 21 | |
| s 2 | 22 | Loans and other payables to any current or form | | | | | |
| ≣∣ | | trustee, key employee, creator or founder, subst | | ibutor, or 35% | | | |
| Liabilities | | controlled entity or family member of any of thes | - | | <u> </u> | 22 | |
| 4 | 23 | Secured mortgages and notes payable to unrela | - | | 69,990. | 23 | 69,990 |
| | 24 | Unsecured notes and loans payable to unrelated | - | | 500,000. | 24 | |
| 2 | 25 | Other liabilities (including federal income tax, pa | | | | | |
| | | parties, and other liabilities not included on lines | s 17-24). Co | mplete Part X | 1 616 056 | | 7 201 115 |
| | | of Schedule D | | ····· | 1,616,056. | | 7,291,115 |
| 2 | 26 | Total liabilities. Add lines 17 through 25 | <u></u> | X | 4,475,581. | 26 | 9,106,457 |
| ي ي | | Organizations that follow FASB ASC 958, che | ck here | | | | |
| 2 S | ~- | and complete lines 27, 28, 32, and 33. | | | 1,854,492. | 07 | 1,611,686 |
| alai v alai | 27 | | | | 13,631,719. | 27 | 13,884,489 |
| 20 00 00 | 28 | | | ····· | 15,051,719. | 28 | 15,004,405 |
| ŝ | | Organizations that do not follow FASB ASC 9 | 58, Check r | | | | |
| 5 | ~ | and complete lines 29 through 33. | | | | | |
| | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| ssi ss | 30 34 | Paid-in or capital surplus, or land, building, or ec | | | | 30 | |
| ÷ | 31 | Retained earnings, endowment, accumulated in | | | 15,486,211. | 31 | 15,496,175 |
| | 32 | Total net assets or fund balances | | | 19,961,792. | 32 | 24,602,632 |
| 3 | 33 | Total liabilities and net assets/fund balances | | | 1,901,192. | 33 | Eorm 990 (202 |

Form 990 (2022)

232011 12-13-22

| Form | 990 (2022) OPERA AMERICA, INC. | 20-3520577 | , | Pa | _{ge} 12 |
|------|--|------------|-----|------|------------------|
| | rt XI Reconciliation of Net Assets | | | | 4 |
| | 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 | 6, | 851, | 773. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 7, | 509, | 227. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | - | 657, | 454. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 15, | 486, | 211. |
| 5 | Net unrealized gains (losses) on investments | 5 | | 667, | 418. |
| 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 on Schedule O) | 9 | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | column (B)) | 10 | 15, | 496, | 175. |
| Pa | rt 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: Cash X Accrual Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | D. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | 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: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | 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: | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | · · | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sche | dule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | 1 |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | ····· | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require | | | | 1 |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | 000 | |

Form **990** (2022)

232012 12-13-22

Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

| OMB No. 1545-0047 |
|-------------------|
| 2022 |
| On an to Dublic |

Open to Public Inspection

| Nan | ne of t | the organization | | | | | | | identification number | | | |
|------|-----------|--|------------------------|--------------------------------|--------------------|------------------|-----------------|--------------|----------------------------|--|--|--|
| | | | AMERICA, INC. | | | | | | 20-3520577 | | | |
| Ра | rt I | Reason for Public (| Sharity Status. | (All organizations must c | omplete th | nis part.) S | ee instruction | S. | | | | |
| The | organ | ization is not a private found | | | • | | | | | | | |
| 1 | | A church, convention of chu | urches, or associatio | on of churches described | l in sectio | n 170(b)(1 | I)(A)(i). | | | | | |
| 2 | | A school described in section | ion 170(b)(1)(A)(ii).(| Attach Schedule E (Forn | า 990).) | | | | | | | |
| 3 | | A hospital or a cooperative | hospital service orga | anization described in se | ection 170 | (b)(1)(A)(ii | ii). | | | | | |
| 4 | | A medical research organization | ation operated in co | njunction with a hospital | described | in sectio | n 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 gov | | aantal unit described in | soction 17 | 70(h)(1)(A) | 60 | | | | | |
| | x | An organization that norma | • | | | | | o gonoral r | ublic described in | | | |
| ' | | - | • | Initial part of its support if | on a gove | minentai | | e general p | | | | |
| 0 | | section 170(b)(1)(A)(vi). (C | | (1)(A)(ui) (Complete Der | • 11 \ | | | | | | | |
| 8 | H | A community trust describe | | | - | d in coniu | nation with a | land arout | | | | |
| 9 | | An agricultural research org | | | | - | | - | - | | | |
| | | or university or a non-land-g university: | frant college of agric | ulture (see instructions). | Enter the | lame, city | , and state of | the college | or | | | |
| 10 | \square | An organization that norma | llv receives (1) more | than 33 1/3% of its supp | ort from c | ontributior | ns. membershi | p fees, and | d aross receipts from | | | |
| | | activities related to its exem | | | | | | | | | | |
| | | income and unrelated busir | | - | | | | | - | | | |
| | | See section 509(a)(2). (Cor | | | | ses acqui | red by the org | | | | | |
| 11 | | An organization organized a | | ively to test for public sa | fatu Saa u | section 50 | O(2)(4) | | | | | |
| 12 | H | An organization organized a | | | • | | | ny out the | nurnoses of one or | | | |
| 12 | | more publicly supported or | | • | - | | | • | | | | |
| | | lines 12a through 12d that | - | | | | | | | | | |
| - | | Type I. A supporting orga | • • | | | | | - | aivina | | | |
| а | | | | - | • • • | - | | | | | | |
| | | the supported organization | | | majonty o | i the alrea | | es or the st | ipporting | | | |
| | | organization. You must o | - | | | | - 1 | (-) h. h. | · | | | |
| b | | Type II. A supporting org | - | | | | - | | - | | | |
| | | control or management o | | | ame perso | ns that col | ntrol or manag | je tne supp | orted | | | |
| | | organization(s). You mus | - | | | | | : | ما د | | | |
| С | | J Type III functionally inte | | | | | | y integrate | d with, | | | |
| | | its supported organization | | | | | | | | | | |
| d | | J Type III non-functionally | | | | | | - | | | | |
| | | that is not functionally int | | | • | | - | an attentiv | reness | | | |
| | | requirement (see instructi | , | • | | | | | | | | |
| е | | Check this box if the orga | | | | | Type I, Type I | I, Type III | | | | |
| | | functionally integrated, or | | nally integrated supportion | ng organiz | ation. | | | | | | |
| f | | er the number of supported o | • | | | | | | | | | |
| g | | vide the following information i) Name of supported | i about the supporte | ed organization(s). | (iv) Is the orga | inization listed | (v) Amount of | monetany | (vi) Amount of other | | | |
| | , | organization | | (described on lines 1-10 | in your governi | l | support (see in | - | support (see instructions) | | | |
| | | | | above (see instructions)) | Yes | No | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
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| Tota | al | | | | | | | | | | | |

Part II

OPERA AMERICA TNC

| ۱ | | |
|---|--|---------------------------|
| | Support Schedule for Organizations Described in Sections 170(b)(1)(A | (iv) and 170(b)(1)(A)(vi) |

20-3520577

(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) 2018 (b) 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 5,105,542 5,149,375. 3,330,397 3,527,500. 4,102,908 21,215,722. 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge 5,149,375, 3,330,397. 5,105,542. 3,527,500. 4,102,908, 21,215,722. 4 Total. Add lines 1 through 3 The portion of total contributions 5 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) 7,320,752. 13,894,970. 6 Public support. Subtract line 5 from line 4 Section B. Total Support (c) 2020 (d) 2021 (e) 2022 Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (f) Total 3,330,397. 5,105,542. 5,149,375. 3,527,500. 4,102,908. 21,215,722. 7 Amounts from line 4 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, 197,189 457,759 317,680 426,366. 399,887. 1,798,881. and income from similar sources 9 Net income from unrelated business activities, whether or not the -257 -511 -349 -1,383. -2,633, -5,133. business is regularly carried on **10** Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) 55,508. 2,482. 15,059 32,519 5,265. 110,833. 23,120,303. **11 Total support.** Add lines 7 through 10 14,214,276. 12 Gross receipts from related activities, etc. (see instructions) 12 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 60.10 14 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) % 15 Public support percentage from 2021 Schedule A, Part II, line 14 63.07 15 % 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization X b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions Schedule A (Form 990) 2022

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Page 2

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

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

| Section A. Public Support | | | | | | |
|--|--------------------|-----------------|--------------------|----------------------|-----------|---------------------------|
| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 20 | 022 (f) Total |
| 1 Gifts, grants, contributions, and | | | | | | |
| membership fees received. (Do not | | | | | | |
| include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or bus- | | | | | | |
| iness under section 513 | | | | | | |
| 4 Tax revenues levied for the organ- ization's benefit and either paid to | | | | | | |
| or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to | | | | | | |
| the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| 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 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) Section B. Total Support | | | | | | |
| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 20 | 022 (f) Total |
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First 5 years. If the Form 990 is for 990 | • | | | | | |
| check this box and stop here | | | | | | |
| Section C. Computation of Publ | | | | | | |
| 15 Public support percentage for 2022 (| | | column (f)) | | 15 | % |
| 16 Public support percentage from 202 | | | | | 16 | % |
| Section D. Computation of Inves | | | | | | |
| 17 Investment income percentage for 2 | | | | | 17 | % |
| 18 Investment income percentage from | | | en line 14 and lin | | 18 | % |
| 19a 33 1/3% support tests - 2022. If the | | | | | | |
| more than 33 1/3%, check this box a | | | | | | 1/20/ and |
| b 33 1/3% support tests - 2021. If the | | | | | | |
| line 18 is not more than 33 1/3%, che 20 Private foundation. If the organization | | | | | | |
| | on did hot check a | | a, or 190, check t | THIS DUX AND SEE INS | | nedule A (Form 990) 2022 |
| 232023 12-09-22 | | 18 | 3 | | Scr | EGUIE A (FULIII 330) 2022 |

2022.05090 OPERA AMERICA, INC.

1

2

3a

3b

3c

4a

4b

4c

5a

5b

<u>5c</u>

6

7

8

9a

9b

9c

10a

Yes No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

232024 12-09-22

10b Schedule A (Form 990) 2022

| Schedule A (Form 990) 2022 | OPERA | AMERICA, | INC |
|----------------------------|-------|----------|-----|
|----------------------------|-------|----------|-----|

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Yes No

Yes No

1

2

 Part IV
 Supporting Organizations (continued)

 11
 Has the organization accepted a gift or contribution from any of the following persons?
 Yes
 No

 11
 Has the organization accepted a gift or contribution from any of the following persons?
 Yes
 No

 11
 Has the organization accepted a gift or contribution from any of the following persons?
 Image: state of the state of

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

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization

| Section C. I | ype II Supporting | Organizations |
|--------------|-------------------|---------------|

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

| | Section D. | All Typ | e III Sup | porting | Organizations |
|--|------------|---------|-----------|---------|---------------|
|--|------------|---------|-----------|---------|---------------|

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

Section E. Type III Functionally Integrated Supporting Organizations

| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the ye | ear (see instructions) |
|---|--|---|
| - | Oneon the box next to the method that the organization used to satisfy the integral r art rest during the ye | <i>far (</i> eee |

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

| c | | The organization supported a governmental entity. | Describe in Part VI how | you supported a governmental er | ntity (see instruction <u>s).</u> |
|---|--|---|-------------------------|---------------------------------|-----------------------------------|
|---|--|---|-------------------------|---------------------------------|-----------------------------------|

20

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.*

2a ______ 2b _____ 3a _____ 3b _____

Yes No

232025 12-09-22

Schedule A (Form 990) 2022

2022.05090 OPERA AMERICA, INC.

| 'a | rt V Type III Non-Functionally Integrated 509(a)(3) Supporti | | | |
|------|--|---------------|-----------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualify | | | Part VI). See instruction |
| | All other Type III non-functionally integrated supporting organizations mu | st complete S | Sections A through E. | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| ect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| а | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| с | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| ect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |

Schedule A (Form 990) 2022

232026 12-09-22

10146301

| | Administrative expenses paid to accomplish exempt purpose | s of supported organizations | | 3 | |
|------|--|-------------------------------|---------------------------------------|----|---|
| 4 | Amounts paid to acquire exempt-use assets | | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | | | | |
| 6 | Other distributions (<i>describe in</i> Part VI). See instructions. | | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | | |
| 8 | Distributions to attentive supported organizations to which th | ne organization is responsive | | | |
| | (provide details in Part VI). See instructions. | 0 | | 8 | |
| 9 | Distributable amount for 2022 from Section C, line 6 | | | 9 | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | |
| Sect | ion E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributior Pre-2022 | าร | (iii) Distributable Amount for 2022 |
| 1 | Distributable amount for 2022 from Section C, line 6 | | | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reason- | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | |
| 3 | Excess distributions carryover, if any, to 2022 | | | | |
| а | From 2017 | | | | |
| b | From 2018 | | | | |
| | From 2019 | | | | |
| | From 2020 | | | | |
| | From 2021 | | | | |
| | Total of lines 3a through 3e | | | | |
| | Applied to underdistributions of prior years | | | | |
| | Applied to 2022 distributable amount | | | | |
| | Carryover from 2017 not applied (see instructions) | | | | |
| i | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | |
| 4 | Distributions for 2022 from Section D, | | | | |
| • | line 7: \$ | | | | |
| а | Applied to underdistributions of prior years | | | | |
| | Applied to 2022 distributable amount | | | | |
| | Remainder. Subtract lines 4a and 4b from line 4. | | | | |
| | Remaining underdistributions for years prior to 2022, if | | | | |
| Ũ | any. Subtract lines 3g and 4a from line 2. For result greater | | | | |
| | than zero, explain in Part VI. See instructions. | | | | |
| 6 | Remaining underdistributions for 2022. Subtract lines 3h | | | | |
| Ū | and 4b from line 1. For result greater than zero, explain in | | | | |
| | Part VI. See instructions. | | | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j | | | | |
| 7 | and 4c. | | | | |
| | Breakdown of line 7: | | | | |
| 8 | | | | | |
| | Excess from 2018 | | | | |
| | Excess from 2019 | | | | |
| | Excess from 2020 | | | | |
| | Excess from 2021 | | | | |
| e | Excess from 2022 | | | _ | |
| | | | | Sc | hedule A (Form 990) 2022 |

organizations, in excess of income from activity

1 Amounts paid to supported organizations to accomplish exempt purposes

2 Amounts paid to perform activity that directly furthers exempt purposes of supported

Administrative expenses paid to accomplish exempt purposes of supported organizations

Section D - Distributions

3

Current Year

1

Page 8 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.) FORM 990, SCHEDULE A, PAGE 2, LINE 10 OTHER INCOME: OTHER INCOME REPRESENTS AMOUNTS EARNED IN THE CONDUCT OF THE ORGANIZATION'S EXEMPT MISSION.

23

232028 12-09-22

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

20-3520577

| Department of the Treasury | |
|----------------------------|--|
| Internal Revenue Service | |

Schedule B

(Form 990)

Name of the organization

Organization type (check one):

| OPERA | AMERICA, | INC |
|-------|----------|-----|
|-------|----------|-----|

| Filers of: | Section: |
|--------------------|--|
| Form 990 or 990-EZ | X 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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set is the set in the set in the set is the set in the set in the set is the set in the set in the set is the set in the set in the set is the set in the set in the set is the set in the set is the set in the set in the set is the set in the set is the set in the set in the set is the set is the set in the set is the set in the set is the set is the set is the set is the set in the set is t

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

| | B (Form 990) (2022) | | Page |
|------------|--|-----------------------------|---|
| Name of o | rganization | Emplo | oyer identification number |
| OPERA AM | MERICA, INC. | 2 | 0-3520577 |
| Part I | Contributors (see instructions). Use duplicate copies of Part I if | additional space is needed. | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 1 | | \$\$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$400,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | | \$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 4 | | \$282,400. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 5 | | \$100,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 6 | | \$85,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2022 |

B (Form 990) (2022)

26 2022.05090 OPERA AMERICA, INC.

^

| | B (Form 990) (2022) | | Page |
|------------------------------|---|--|--------------------------------|
| vame of o | organization | | Employer identification number |
| PERA AM | MERICA, INC. | | 20-3520577 |
| Part II | Noncash Property (see instructions). Use duplicate copies of Pa | rt II if additional space is needed | 1. |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | Data received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | Data received |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate (See instructions | |
| | | \$ | |

2022.05090 OPERA AMERICA, INC. 10146301

| | B (Form 990) (2022) | | Page 4 | | | | |
|---------------------------|---|--|---|--|--|--|--|
| Name of o | organization | | Employer identification number | | | | |
| OPERA AN | MERICA, INC. | | 20-3520577 | | | | |
| Part III | |) through (e) and the following line e | section 501(c)(7), (8), or (10) that total more than \$1,000 for the year entry. For organizations or less for the year (Enter this info_once) \$ | | | | |
| | Use duplicate copies of Part III if additional | space is needed. | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | | |
| | | | | | | | |
| | | (e) Transfer of g | gift | | | | |
| | Transferee's name, address, a | nd ZIP + 4 | Relationship of transferor to transferee | | | | |
| (a) No. | | | | | | | |
| from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | | |
| | | | | | | | |
| | (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee | | | | | | |
| | | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held | | | | |
| | | | | | | | |
| | Transforsa'a nama addraaa a | (e) Transfer of g | | | | | |
| | Transferee's name, address, a | | Relationship of transferor to transferee | | | | |
| (a) No. from | (b) Purpose of gift | (a) Upp of gift | (d) Description of how sift is hold | | | | |
| Part I | (b) Purpose of girt | (c) Use of gift | (d) Description of how gift is held | | | | |
| | | | | | | | |
| | (e) Transfer of gift | | | | | | |
| | Transferee's name, address, a | na ZIP + 4 | Relationship of transferor to transferee | | | | |
| | | | | | | | |
| 223454 11-15 | 5-22 | | Schedule B (Form 990) (2022) | | | | |

21400513 721252 1014630-1014630

²⁸ 2022.05090 OPERA AMERICA, INC.

| SCHEDULE C Political Campaign and Lobbying Activities | | | | | | OMB No. 1545-0047 | | | |
|--|---|--|--------------------------|--|----------------|--|--|--|--|
| (Form 990) | (Form 990) For Organizations Exempt From Income Tax Under section 501(c) and section 527 | | | | | 2022 | | | |
| Department of the Treasury Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. | | | | | | Open to Public | | | |
| Internal Revenue Service | Go | o to www.irs.gov/Form990 for in | structions and the lat | test information. | | Inspection | | | |
| If the organization answ | wered "Yes," on | Form 990, Part IV, line 3, or Fo | rm 990-EZ, Part V, line | e 46 (Political Campa | aign Activ | vities), then | | | |
| | • | plete Parts I-A and B. Do not com | • | | | | | | |
| .,,, | | 1(c)(3)) organizations: Complete F | Parts I-A and C below. | Do not complete Part | I-B. | | | | |
| Section 527 organiza | | | | | | | | | |
| | | Form 990, Part IV, line 4, or For | | | | | | | |
| | • | have filed Form 5768 (election und | | • | | | | | |
| | • | nave NOT filed Form 5768 (election | . , | <i>,</i> , | | • | | | |
| Tax) (See separate inst | | Form 990, Part IV, line 5 (Proxy | Tax) (See separate in | istructions) or Form | 990-EZ, | Part V, line 35C (Proxy | | | |
| | | ions: Complete Part III. | | | | | | | |
| Name of organization | ,, or (o) or gameat | | | | Employe | r identification number | | | |
| C C | OPERA AMERI | ICA, INC. | | | | 20-3520577 | | | |
| Part I-A Comple | ete if the org | anization is exempt unde | r section 501(c) o | or is a section 52 | 7 orgar | nization. | | | |
| | | | | | | | | | |
| 1 Provide a description | on of the organiz | ation's direct and indirect politica | l campaign activities in | Part IV. | | | | | |
| 2 Political campaign a | | | | | \$ | | | | |
| 3 Volunteer hours for | political campai | gn activities | | | | | | | |
| | | | | - | | | | | |
| Part I-B Comple | ete if the org | anization is exempt unde | | - | | | | | |
| | | incurred by the organization unde | | | \$ | | | | |
| | | incurred by organization manager | | | | | | | |
| | | n 4955 tax, did it file Form 4720 fo | | | | Yes No | | | |
| | | | | | | Yes No | | | |
| b If "Yes," describe in Part I-C Comple | | anization is exempt unde | r section $501(c)$ | excent section 5 | 01(c)(3) | | | | |
| | | | | | | | | | |
| | | l by the filing organization for sect ization's funds contributed to othe | | | | | | | |
| exempt function ac | | | - | | \$ | | | | |
| • | | . Add lines 1 and 2. Enter here an | | | Ψ | | | | |
| • | • | | | | \$ | | | | |
| | | | | | | Yes No | | | |
| 0 0 | | ployer identification number (EIN | | | | e filing organization | | | |
| | | tion listed, enter the amount paid | | | | | | | |
| | • | omptly and directly delivered to a | | | parate se | gregated fund or a | | | |
| political action com | mittee (PAC). If a | additional space is needed, provid | de information in Part I | V. | | | | | |
| (a) Name | 9 | (b) Address | (c) EIN | (d) Amount paid f filing organization funds. If none, ente | n's co er-0 | (e) Amount of political intributions received and promptly and directly delivered to a separate political organization. If none, enter -0 | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| For Paperwork Reducti | ion Act Notice, | see the Instructions for Form 99 | 0 or 990-EZ. | | Sche | edule C (Form 990) 2022 | | | |

LHA 232041 11-08-22

| Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)). A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). B Check if the filing organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) (a) Filing organization's totals (b) Affiliated group totals |
|--|
| A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures). B Check if the filing organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures (a) Filing organization's organization's totals |
| expenses, and share of excess lobbying expenditures). B Check if the filing organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures (a) Filing organization's (The term "lowned it wood" granization's totals |
| B Check if the filing organization checked box A and "limited control" provisions apply. Limits on Lobbying Expenditures (a) Filing organization's (b) Affiliated group totals |
| Limits on Lobbying Expenditures (a) Filing organization's totals |
| Limits on Lobbying Expenditures organization's totals |
| (The term leve and it was a second second and in a second of the second of the second of the second se |
| |
| 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) |
| c Total lobbying expenditures (add lines 1a and 1b) |
| d Other exempt purpose expenditures |
| e Total exempt purpose expenditures (add lines 1c and 1d) |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. |
| If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: |
| Not over \$500,000 20% of the amount on line 1e. |
| Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000. |
| Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000. |
| Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000. |
| Over \$17,000,000 \$1,000,000. |
| |
| g Grassroots nontaxable amount (enter 25% of line 1f) |
| h Subtract line 1g from line 1a. If zero or less, enter -0- |
| i Subtract line 1f from line 1c. If zero or less, enter -0- |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 |
| reporting section 4911 tax for this year? |
| 4-Year Averaging Period Under Section 501(h) |
| (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.) |
| Lobbying Expenditures During 4-Year Averaging Period |
| |
| Calendar year (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) Total |
| (or fiscal year beginning in) |
| |
| 2a Lobbying nontaxable amount |
| b Lobbying ceiling amount |
| (150% of line 2a, column(e)) |
| |
| c Total lobbying expenditures |
| |
| d Grassroots nontaxable amount |
| e Grassroots ceiling amount |
| (150% of line 2d, column (e)) |
| |
| f Grassroots lobbying expenditures |

Schedule C (Form 990) 2022

232042 11-08-22

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

| For e | ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description | (4 | a) | (t |)) |
|------------------------|---|----------------|--------------|-------------|-----------|
| | e lobbying activity. | Yes | No | Amo | ount |
| 1 | During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: Volunteers? | | x | | |
| a h | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | x | | | |
| с | Media advertisements? | X | | | |
| | Mailings to members, legislators, or the public? | X | | | |
| | Publications, or published or broadcast statements? | | X | ļ | |
| | Grants to other organizations for lobbying purposes? | | X | | 10 000 |
| - | Direct contact with legislators, their staffs, government officials, or a legislative body? | X | x | | 10,239. |
| | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | x | | |
| - | Other activities? | | A | | 10,239. |
| | Total. Add lines 1c through 1i | | x | | 10,239. |
| | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | А | | |
| | If "Yes," enter the amount of any tax incurred under section 4912 If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | | |
| | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | | |
| | t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6). | n 501(c)(| 5), or sec | tion | |
| | | | | Yes | No |
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of \$2,000 or less? | | | | |
| 3 | Did the organization agree to carry over lobbying and political campaign activity expenditures from the | | | | |
| Par | t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered " answered "Yes." | | | | 3, is |
| 1 | Dues, assessments and similar amounts from members | | 1 | | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic | | | | |
| | expenses for which the section 527(f) tax was paid). | | | | |
| а | Current year | | 2a | | |
| b | Carryover from last year | | 2b | | |
| с | Total | | 2c | | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | | 3 | | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce | ess | | | |
| | does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po | olitical | | | |
| | expenditures next year? | | 4 | ļ | |
| 5 | Taxable amount of lobbying and political expenditures. See instructions | | 5 | <u> </u> | |
| Prov instru PARI | t IV Supplemental Information de the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group actions); and Part II-B, line 1. Also, complete this part for any additional information. e II-B, LINE 1, LOBBYING ACTIVITIES: ETIONAL INFORMATION | list); Part II | A, lines 1 a | nd 2 (See | |
| OPEF | A AMERICA EMPLOYS A PART-TIME GOVERNMENT AFFAIRS DIRECTOR, WHO IS A | | | | |
| REGI | STERED LOBBYIST, BASED IN WASHINGTON, D.C. ADDITIONALLY, OPERA | | | | |
| AMEF | ICA IS A FOUNDING MEMBER OF THE PERFORMING ARTS ALLIANCE, A | | | | |
| LOBE | YING ORGANIZATION BASED IN WASHINGTON, D.C. OPERA AMERICA'S | | Schedu | ıle C (Form | 990) 2022 |

232043 11-08-22

OPERA AMERICA, INC.

PRESIDENT/CEO

SERVES ON THE BOARD OF THE PERFORMING ARTS ALLIANCE. OPERA AMERICA IS

NOT INVOLVED IN ANY DIRECT OR INDIRECT POLITICAL CAMPAIGN ACTIVITIES.

Schedule C (Form 990) 2022

232044 11-08-22

32 2022.05090 OPERA AMERICA, INC.

| SCHEDU | JLE D | Supplementa | al Financial | Statements | | OMB No. 1 | 1545-0047 |
|-------------------|--|--|---------------------------------------|------------------------------|--------------|-----------------------------------|-------------|
| (Form 990) | | | 20 | 22 | | | |
| Department of the | | | | o Public | | | |
| Internal Revenue | | Go to www.irs.gov/Form990 | 0 for instructions an | d the latest information | | Inspec | |
| Name of the | organizatio | n OPERA AMERICA, INC. | | | Em | ployer identificatio 20-352057 | |
| Part I | Organiza | tions Maintaining Donor Advised | d Funds or Othe | r Similar Funds or | Accour | | |
| | | answered "Yes" on Form 990, Part IV, line | | | | | |
| | | | (a) Donor ad | vised funds | (b) Fur | nds and other acco | unts |
| 1 Total n | umber at en | d of year | | | ., | | |
| | | contributions to (during year) | | | | | |
| | | grants from (during year) | | | | | |
| | | end of year | | | | | |
| | | n inform all donors and donor advisors in v | writing that the assets | s held in donor advised fu | unds | | |
| | - | n's property, subject to the organization's e | - | | | Yes | No |
| | | n inform all grantees, donors, and donor a | | | | | |
| | | uses and not for the benefit of the donor or | | | | | |
| imperm | nissible priva | te benefit? | · · · · · · · · · · · · · · · · · · · | | | Yes | No No |
| Part II | Conserva | tion Easements. Complete if the org | | | | | |
| | | ervation easements held by the organization | | | | | |
| F | Preservation | of land for public use (for example, recreat | tion or education) | Preservation of a hi | storically | important land are | a |
| F | Protection of | natural habitat | | Preservation of a ce | ertified his | storic structure | |
| F | Preservation | of open space | | | | | |
| 2 Comple | ete lines 2a t | hrough 2d if the organization held a qualif | ied conservation con | tribution in the form of a | conserva | tion easement on t | he last |
| day of | the tax year. | | | | | Held at the End of t | he Tax Year |
| a Total n | umber of co | nservation easements | | | 2a | | |
| b Total a | creage restri | cted by conservation easements | | | 2b | | |
| c Numbe | er of conserv | ation easements on a certified historic stru | ucture included in (a) | | 2c | | |
| d Numbe | er of conserv | ation easements included in (c) acquired a | ifter July 25,2006, an | d not on a | | | |
| historic | structure lis | ted in the National Register | | | 2d | | |
| 3 Numbe | er of conserv | ation easements modified, transferred, rele | eased, extinguished, | or terminated by the orga | anization | during the tax | |
| year _ | | | | | | | |
| 4 Numbe | er of states w | here property subject to conservation eas | ement is located | | | | |
| 5 Does th | ne organizati | on have a written policy regarding the peri | iodic monitoring, insp | pection, handling of | | | |
| violatio | ns, and enfo | rcement of the conservation easements it | holds? | | | Yes | No |
| 6 Staff ar | nd volunteer | hours devoted to monitoring, inspecting, I | handling of violations | s, and enforcing conserva | tion ease | ements during the y | /ear |
| | | | | | | | |
| 7 Amoun | t of expense | s incurred in monitoring, inspecting, hand | ling of violations, and | d enforcing conservation | easemen | ts during the year | |
| | | | | | | | |
| | | ation easement reported on line 2(d) above | e satisfy the requirem | nents of section 170(h)(4) | (B)(i) | | |
| | ction 170(h)(| | | | | | No |
| | | e how the organization reports conservation | | | | | |
| | | include, if applicable, the text of the footn | ote to the organizatio | on's financial statements | that desc | cribes the | |
| Part III | Organiza | unting for conservation easements. tions Maintaining Collections of | Art Historical 1 | Treasures or Other | Simila | r Accote | |
| | | the organization answered "Yes" on Form | | | Omma | - A35013. | |
| | | | | | | | |
| | 0 | elected, as permitted under FASB ASC 95 | • | | | | |
| | | asures, or other similar assets held for pub | | | ance of | public | |
| | • | Part XIII the text of the footnote to its finan | | | | worke of | |
| | b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, | | | | | | |
| | | | exhibition, education | i, or research in furtherar | ice of pul | DIC SERVICE, | |
| - | | g amounts relating to these items: | | | | ¢ | |
| | | ed on Form 990, Part VIII, line 1 | | | | \$ | |
| • • | | I in Form 990, Part X eceived or held works of art, historical trea | | ar assats for financial gair | | \$ | |
| | ganization | eceived of their works of art, filstonCal trea | asures, or other simila | ai assets for infantial gall | i, provide | 5 | |

| 21400513 | 721252 | 1014630-1014630 | 2 |
|----------|--------|-----------------|---|
| | | | |

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

Assets included in Form 990, Part X

b

232051 09-01-22

the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

33 022.05090 OPERA AMERICA, INC.

10146301

Schedule D (Form 990) 2022

\$

\$

| Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Ia Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Image: State Stat | Sche | dule D (Form 990) 2022 OPERA AMER | | | | | | 20-352 | | P | age 2 |
|--|--|--|-------------------------|-----------------------|---------------------|----------|----------|---------------------|----------------|--------|--------------|
| collection terms (check all that apply): d Loan or exchange program b Scholarly research c Other c Preservation for future generations e Other c Preservation for future generations e Other c Preservation for future generations collect or receive donations of art, historical treasures, or other similar assets to be soft to raise funds rather than to be maintained as part of the organization collection? Yes N Part IV Escrow and Custodial Arrangements. Complete in the organization answered 'Ves' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Tele Image: Complete in the organization answered 'Ves' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Image: Complete in the organization answered 'Ves' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Image: Complete in the organization answered 'Ves' on Form 990, Part IV, line 10. If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Image: Complete in the organization naswered 'Ves' (D) Two years back (e) Four years back (e) | Par | t III Organizations Maintaining C | ollections of Art | , Historical Tre | asures, or Oth | ner Si | imilar | ⁻ Assets | (contir | nued) | |
| a Public axhibition d Lcan or exchange program b Scholarly research e Other c Preservation for future generations 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 5 During the year, dit the organization's collection of ath, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization answered 'Yes' on Form 990, Part X, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. a Bit of organization include an amount on Form 990, Part X, line 21. It is the organization include an amount on Form 990, Part X, line 21. b If 'Yes, ''explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d 1d a Dath deprization include an amount on Form 990, Part X, line 21. Yes N Part V Endowment Funds. Complete if the organization answered Yes' for Form 990. Part X, line 10. 1e Part V Endowment Funds. Complete if the organization include an amount on Form 990, Part X, line 10. 12, 277 | 3 | Using the organization's acquisition, accessi | on, and other records | , check any of the f | following that make | e signif | ficant u | ise of its | | | |
| b Goldery research e Other c Preservation for future generations e Other d Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. Souring the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to the solid to raise funds raise that frame that the tab maintained as part of the organization's collection's collect | | collection items (check all that apply): | | | | | | | | | |
| c Provide a description of the future generations's collections and explain how they further the organization's exempt purpose in Part XIII. During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to esclutorial assets to be solid to raise funds rather than to be maintained as part of the organization's collection? Yes N Part IV Excrow and Custocial Arrangements. Complete if the organization answered "Ves" on Form 990, Part X, line 21. Is the organization an agent, trustee, custocian or other intermediary for contributions or other assets not included on form 990, Part X, line 21. Ia Is the organization agent, trustee, custocian or other intermediary for contributions or other assets not included on form 990, Part X, line 21. Yes N b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount Intermediary for each or outstocial account lability? Yes N b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes N N Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part X, line 10. Yes N N b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Not integration in the passet accon part of passet accon pasteacon part of passet accon pa | а | a Public exhibition d Loan or exchange program | | | | | | | | | |
| 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 solid or receive donations of art, historical treasures, or other similar assets to be solid to raise funds rather than to be maintained as part of the organization's collection? Yes N Part W Escrow and Custofial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part X, line 21. Yes N 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. Yes N b If 'Yes,' explain the arrangement in Part XIII and complete the following table: Amount 1d 1d c Beginning balance 1d 1d 1e 1d 1e a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custolial account liability? Yes N N b If 'Yes', explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Pert V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10. 12, 377, 224, 14, 592, 018, 12, 240, 410, 12, 602, 052, 12, 777, 064 b Grants or scholarships 608, 183, 813, 500, 587, 423, 575, 713, 585, 865 903, 375, -1, 402, | b | b Scholarly research e Other | | | | | | | | | |
| 5 During the year, did the organization solid or receive donations of at, historical reasures, or other similar assets Yes N Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes N 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Amount Yes N c Beginning balance 4 Amount 16 16 16 16 16 17 Yes N N Part V Ending balance 11 12 16 16 16 16 16 16 16 17 20 10 Net mognization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N 11 12 21 14 20 14 10 16 16 16 17 20 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 | c Preservation for future generations | | | | | | | | | | |
| to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes N Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X. line 21. The set to organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X. Yes N bit If 'Yes,' explain the arrangement in Part XIII and complete the following table: Amount de <lide< li=""> <lide< li=""> de</lide<></lide<> | 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XII | | | | | | | | | | |
| Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Ia Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Image: Control of Conter Control of Conter Control of Control o | 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets | | | | | | | | | | _ |
| reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X Image: The set of the | | | | | | | | | _ | | No |
| on Form 990, Part X? Yes N b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d d Additions during the year 1d e Distributions during the year 1d 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N b If "Yes," explain the arrangement I Part XIII Check here if the explanation has been provided on Part XIII Yes N Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part X III (e) Four years back (f) Courtent year (f) Prior year (f) Prior year form 990, Part X III (f) Current year (f) Prior year four years back (f) Four years back (f) Courtent set (f) Current year (f) Prior year four (f) There years back (f) Four years back (f) Four years back (f) Four years back (f) Courtent year four or scholarships e Other expenditures for facilities 608, 183, 813, 500, 587, 423, 575, 713, 585, 865 f Administrative expenses 12, 675, 216, 12, 379, 224, 14, 592, 018, 12, 440, 410, 12, 802, 052 g End of year balance 12, 675, 216, 12, 379, 224, 14, 592, 018, 12, 440, 410, 12, 802, 052 g End of year balance 12, 675, 216, 12, 379, 224, 14, 592, 018, 12, 440, 410, 12, 802, 052 g End of year balance 12, 675, | Par | | | te if the organizatio | n answered "Yes" | on For | m 990 | , Part IV, I | ine 9, or | | |
| b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d d Additions during the year 1d e Distributions during the year 1d 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N 2a Did the organization include an amount on Form 990, Part X, line 10. Form 990, Part X, line 10. Yes N Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part X, line 10. Yes 12, 802, 018. 12, 440, 410. 12, 802, 052. 12, 771, 004 b Contributions (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) four years back c Cher schedult (a) Current year (b) Prior year (c) Two years back (c) four years back 1a Beginning of year balance 12, 379, 224. 14, 592, 018. 12, 440, 410. 12, 802, 952. 12, 675, 215. 12, 379, 224. 14, 592, 018. 12, 440, 410. 12, 802, 052. c Other expenditures for facilities 608, 183. 813, 500. 587, 423. | 1a | Is the organization an agent, trustee, custodi | ian or other intermedia | ary for contribution: | s or other assets n | ot inclu | uded | | | | |
| b If "Yes," explain the arrangement in Part XIII and complete the following table: c Beginning balance 1d d Additions during the year 1d e Distributions during the year 1d 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Ves N b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Pert V Endrowment Funds. Complete if the organization answered "Yes" on Form 990, Part X, line 10. Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part X, line 10. 12, 379, 224. 14, 592, 018. 12, 404, 410. 12, 802, 052. 12, 771, 004 b Contributions 800. 3, 100. 260, 700. 20, 800. 7, 524 c Net investment earnings, gains, and losses 903, 375. -1, 402, 394. 2, 478, 331. 193, 271. 608, 993 d Grants or scholarships 608, 183. 813, 500. 587, 423. 575, 713. 585, 865 f Administrative expenses 12, 675, 216. 12, 379, 224. 14, 592, 018. 12, 440, 410. 12, 802, 052. | | on Form 990, Part X? | | | | | | | Yes | | No |
| c Beginning balance 1c d Additions during the year 1d e Distributions during the year 1d 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part X, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back fa four source | b | | | | | | | | | | |
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| e Distributions during the year 1e f Ending balance 1f 2b Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N b if "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back 1a Beginning of year balance 12,379,224. 14,592,018. 12,440,410. 12,802,052. 12,771,004 b Contributions 800. 3,100. 260,700. 20,800. 7,924 c Nat investment earnings, gains, and losses 903,3751,402,394. 2,478,331. 193,271. 608,993 d Grants or scholarships 608,183. 813,500. 587,423. 575,713. 585,865 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 98.7115 % b Permanent endowment 98.7115 % c The excendage on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organizations by: (i) Unrelated organizations 3a(i) (ii) Related organizations 3a(ii) (iii) Re | с | Beginning balance | | | | | 1c | | | | |
| f Ending balance 1f 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes N b If "yes, "explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes N Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years | d | Additions during the year | | | | | 1d | | | | |
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| Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (b) 0 3,100. 2260,700. 20,800. 7,224 c Net investment earnings, gains, and losses 903,375. -1,402,394. 2,478,331. 193,271. 608,993 d Grants or scholarships 608,183. 813,500. 587,423. 575,713. 585,865 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 98.7115 % % % % % he percentages on lines 2a, | | - | | | | - | | L | Yes | | No |
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| b Contributions 800. 3,100. 260,700. 20,800. 7,924 c Net investment earnings, gains, and losses 903,375. -1,402,394. 2,478,331. 193,271. 608,993 d Grants or scholarships 608,183. 813,500. 587,423. 575,713. 585,865 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 98.7115 % 12 12,802,052 g Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 12,802,052 g Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Sa Sa(j) Xa a Board designated or quasi-endowment | | | | | () | | | | | | |
| c Net investment earnings, gains, and losses 903,375. -1,402,394. 2,478,331. 193,271. 608,993 d Grants or scholarships 608,183. 813,500. 587,423. 575,713. 585,865 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 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 98.7115 % % % c Term endowment 98.7115 % % % d Unrelated organizations 3a(i) x 3a(i) x i(i) Unrelated organizations 3a(ii) x 3a(ii) x b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b | - | | | | | | | - | 12, | | |
| d Grants or scholarships | b | | | , | , | | | - | | | |
| e Other expenditures for facilities and programs 608,183. 813,500. 587,423. 575,713. 585,869 f Administrative expenses 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g End of year balance 12,675,216. 12,379,224. 14,592,018. 12,440,410. 12,802,052 g Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment | C d | | 303,373. | -1,402,394. | 2,470,551 | • | 1. | 33,271. | | 000, | 995. |
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| a Board designated or quasi-endowment% b Permanent endowment | - | | | | • | • | ,- | , | , | , | |
| b Permanent endowment | 2 9 | | ent year end balance | | | | | | | | |
| c Term endowment | b | • • • • • • • • • • • • • • • • • • • | % | | | | | | | | |
| The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (ii) Related organizations (ii) Related organizations (ii) Related organizations (iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (a) Cost or other basis (other) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value basis (other) (a) Cost or other basis (other) (b) Cost or other basis (other) (c) Accumulated depreciati | c | | | | | | | | | | |
| 3a 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 3a(i) X (ii) Related organizations 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (d) Book value 1a Land Image: Complete in part and the organization of property Image: Complete in part and the organization of property 1a Land Image: Complete in part and the organization of property Image: Complete in part and the organization of property | - | | - | | | | | | | | |
| organization by: Yes No (i) Unrelated organizations 3a(i) X (ii) Related organizations 3a(i) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (d) Book value Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land Image: Complete in the complete | 3a | | | ion that are held ar | nd administered for | the | | | | | |
| (i) Related organizations (ii) Related organizations b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) b (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value | | | Ũ | | | | | |] | Yes | No |
| (ii) Related organizations 3a(ii) X b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. 3b Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (c) Accumulated depreciation depreciation 1a Land Image: Complete II and the complet | | (i) Unrelated organizations | | | | | | | 3a(i) | | Х |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (c) Accumulated depreciation 1a Land Image: Complete II and the complete II and th | | | | | | | | | 3a(ii) | | Х |
| Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land | b | | | | | | | | Зb | | |
| Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land | 4 | | | ment funds. | | | | | | | |
| Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land | Par | | | | | | | | | | |
| basis (investment) basis (other) depreciation 1a Land | | Complete if the organization answere | d "Yes" on Form 990, | Part IV, line 11a. S | ee Form 990, Part | X, line | 10. | | | | |
| | | Description of property | . , | | | | | d | (d) Boo | k valu | е |
| | 1a | Land | | | | | | | | | |
| b Buildings | | Buildings | | | | | | | | | |
| c Leasehold improvements 5,348,019. 2,828,217. 2,519,802 | | | | 5 | ,348,019. | 2 | ,828, | 217. | 2, | 519, | 802. |
| d Equipment 1,192,063. 1,129,393. 62,670 | | | | 1 | ,192,063. | 1 | ,129, | 393. | | 62, | 670. |
| e Other | | | | | | | | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | Tota | . Add lines 1a through 1e. (Column (d) must e | equal Form 990, Part X | . column (B), line 1 | 0c.) | | | | 2, | 582, | 472. |

Schedule D (Form 990) 2022

232052 09-01-22

| Schedule D (Form 990) 2022 OTERA AMERICA, INC | | 20 | |
|--|---------------------------|--|---|
| Part VII Investments - Other Securities. | n Farm 000 Dart IV/ lina | | |
| Complete if the organization answered "Yes" of (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end | l-of-vear market value |
| | | | |
| | | | |
| (2) Closely held equity interests (3) Other | | | |
| (A) | | | |
| (B) | | | |
| (C) | | | |
| (D) | | | |
| (E) | | | |
| (F) | | | |
| (G) | | | |
| (H) | | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) | | | |
| Part VIII Investments - Program Related. | | • | |
| Complete if the organization answered "Yes" of | n Form 990, Part IV, line | e 11c. See Form 990, Part X, line 13. | |
| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end | l-of-year market value |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) | | | |
| Part IX Other Assets. | | | |
| Complete if the organization answered "Yes" or | n Form 990, Part IV, line | e 11d. See Form 990, Part X, line 15. | |
| | escription | | (b) Book value |
| (1) SECURITY DEPOSIT | | | 132,170. |
| (2) RIGHT-OF-USE-ASSET | | | 5,747,526. |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities. | 15.) | | 5,879,696. |
| Complete if the organization answered "Yes" of | n Form 990, Part IV, line | a 11e or 11f. See Form 990. Part X. line 25. | |
| (a) Departmention of lightlity | | | (b) Book value |
| (1) Federal income taxes | | | , 200 |
| (1) Federal income taxes (2) LEASE LIABILITY | | | 7,291,115. |
| (3) | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| (4) | | | |
| | | | |
| (5) | | | |
| (6) | | | |
| (7) (9) | | | |
| (8) | | | |
| (9) | | | 7,291,115. |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 2 | 25.) | | 1,491,110, |

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

232053 09-01-22

| Sche | dule D (Form 990) 2022 OPERA AMERICA, INC. | | | 20-3520577 | Page 4 |
|-------|---|------------------|-----------------------|-------------------|---------------|
| Par | t XI Reconciliation of Revenue per Audited Financial Stateme | ents With R | evenue per Re | turn. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a | l. | | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 7,419,019. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| а | Net unrealized gains (losses) on investments | 2a | 667,418. | | |
| b | Donated services and use of facilities | 2b | 25,000. | | |
| с | Recoveries of prior year grants | | | | |
| d | Other (Describe in Part XIII.) | | | | |
| е | Add lines 2a through 2d | | | 2e | 692,418. |
| 3 | Subtract line 2e from line 1 | | | 3 | 6,726,601. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | . 4a | 125,172. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| с | Add lines 4a and 4b | | | 4c | 125,172. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | | 5 | 6,851,773. |
| Pa | t XII Reconciliation of Expenses per Audited Financial Statem | ents With I | Expenses per R | leturn. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a | l. | | | |
| 1 | Total expenses and losses per audited financial statements | | | 1 | 7,409,055. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| а | Donated services and use of facilities | 2a | 25,000. | | |
| b | Prior year adjustments | 2b | | | |
| с | Other losses | | | | |
| d | Other (Describe in Part XIII.) | | | | |
| е | Add lines 2a through 2d | | | 2e | 25,000. |
| 3 | Subtract line 2e from line 1 | | | 3 | 7,384,055. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | . 4a | 125,172. | | |
| b | Other (Describe in Part XIII.) | . 4b | | | |
| с | Add lines 4a and 4b | | | 4c | 125,172. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.) | | | 5 | 7,509,227. |
| Pa | rt XIII Supplemental Information. | | | | |
| Prov | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part | IV, lines 1b a | nd 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 add | litional informa | ation. | | |

PART V, LINE 4:

THE ORGANIZATION'S ENDOWMENT CONSISTS OF VARIOUS DONOR-RESTRICTED FUNDS,

AND A BOARD-DESIGNATED FUND ESTABLISHED FOR THE PURPOSES OF FUNDING THE

NATIONAL OPERA CENTER AND FOR ARTISTIC PROGRAMS.

PART X, LINE 2:

THE ORGANIZATION FOLLOWS THE PROVISIONS OF THE FASE'S ASC TOPIC 740,

INCOME TAXES, RELATING TO ACCOUNTING AND REPORTING FOR UNCERTAINTY IN

INCOME TAXES. THE ORGANIZATION IS SUBJECT TO POTENTIAL UNRELATED BUSINESS

INCOME TAXES RELATING TO ITS ADVERTISING AND RENTAL INCOME ACTIVITIES.

HOWEVER, BECAUSE OF THE ORGANIZATION'S GENERAL NOT-FOR-PROFIT STATUS, ASC

TOPIC 740 HAS NOT HAD, AND IS NOT EXPECTED TO HAVE, A MATERIAL IMPACT ON

232054 09-01-22

Schedule D (Form 990) 2022

21400513 721252 1014630-1014630

2022.05090 OPERA AMERICA, INC.

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Part XIII Supplemental Information (continued)

THE ORGANIZATION'S FINANCIAL STATEMENTS.

Schedule D (Form 990) 2022

232055 09-01-22

| SCHEDULE I (Form 990) | Go | arants and Oth vernments, ar lete if the organizatio | nd Individual | ls in the Ŭni | ted States | | OMB No. 1545-0047 |
|--|-------------------|--|--------------------------|--|---|---------------------------------------|---|
| Department of the Treasury | Comp | | Attach to Form | | | | Open to Public |
| Internal Revenue Service | | Go to www.irs | s.gov/Form990 for | the latest information | ation. | | Inspection |
| Name of the organization OPERA AMERICA | , INC. | | | | | | Employer identification number 20-3520577 |
| Part I General Information on Grants a | nd Assistance | | | | | | |
| 1 Does the organization maintain records | | | | | | | |
| criteria used to award the grants or assis | stance? | | | | | | X Yes No |
| 2 Describe in Part IV the organization's pro | | | | | | | N/ Page 01 (an array |
| Part II Grants and Other Assistance to recipient that received more than | - | | | | anization answered "Y | es" on Form 990, Part | IV, line 21, for any |
| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
| BETH MORRISON PROJECT 666 OCEAN AVE., #D1 BROOKLYN, NY 11226 | 20-8422447 | 501(C)3 | 0. | 27,500. | | | OPERA GRANTS FOR WOMEN COMPOSERS COMMISSIONING |
| HOUSTON GRAND OPERA 510 PRESTON ST. HOUSTON, TX 77002 | 74-6016764 | 501(C)3 | 0. | 12,000. | | | REPETOIRE DEVELOPMENT |
| LOS ANGELES OPERA 135 NORTH GRAND AVENUE LOS ANGELES, CA 90012 | 95-2096402 | 501(C)3 | 0. | 17,500. | | | OPERA GRANTS FOR WOMEN COMPOSERS COMMISSIONING |
| PITTSBURGH OPERA 2425 LIBERTY AVENUE PITTSBURGH, PA 15222 | 25-1073139 | 501(C)3 | 0. | 33,000. | | | OPERA GRANTS FOR WOMEN COMPOSERS COMMISSIONING |
| WHITE SNAKE PROJECTS 280 LEE ST. BROOKLINE BROOKLYN, MA 02445 | 26-2176762 | 501(C)3 | 0. | 10,000. | | | OPERA GRANTS FOR WOMEN COMPOSERS COMMISSIONING |
| SANTA FE OPERA 301 OPERA DRIVE SANTE FE, NM 87506 | 85-0131810 | 501(C)3 | 0. | 18,300. | | | CIVIC PRACTICE |
| 2 Enter total number of section 501(c)(3) a | nd government org | ganizations listed in th | e line 1 table | | | | 25. |
| 3 Enter total number of other organization | | | | | | | 0 |

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

| (a) Name and address of organization or government (b) EIN (c) IPC section if applicable (d) Amount of cash grant (e) Amount of noncash assistance (f) Method of valuation assistance (g) Description of noncash assistance 0 Sta ADELES CA 90012 95-2096402 Sol(c) 3 0. 18,200. Civic Practrice VILSA, OK 72119 73-0643311 Sol(c) 3 0. 25,000. Civic Practrice VITESURGH 0PERA 425 LIBERT VINUBE 1775500001 | Schedule I (Form 990) OPERA AMERI Part II Continuation of Grants and Oth | er Assistance to Dor | mestic Organizations | s and Domestic Go | vernments (Sche | edule I (Form 990), Pa | art II.) | 20-3520577 P |
|--|--|----------------------|----------------------------------|-------------------|-----------------|--------------------------|----------|---------------------------------------|
| 35 NORTH GRAND AVENUE 95-2096402 501(C)3 0. 18,300. CIVIC PRACTICE VLSA OEERA 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE VLSA OEERA 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE VLSA, OK 74119 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE PEERA BALTIMORE 1 73-0643311 501(C)3 0. 25,000. CIVIC PRACTICE VESA OVERA 26-4201545 501(C)3 0. 25,000. CIVIC PRACTICE VESA OLERA 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE ITTSBURGH, PA 15222 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE NEWOCKY OPERA 08 MAGAZINE STREFT 016013111 501(C)3 0. 25,000. CIVIC PRACTICE PEEA OI TAP 00 CADA FKWY., #3 20-4554125 501(C)3 0. 25,000. CIVIC PRACTICE VEGA IF AVE S 118MINGHAM 23-2007572 501(C)3 0. 25,000. CIVIC PRACTICE VEGA IF AVE S 123-7207572 <td< th=""><th></th><th>(b) EIN</th><th>(c) IRC section if applicable</th><th></th><th>noncash</th><th>valuation (book, FMV,</th><th></th><th>(h) Purpose of grant or assistance</th></td<> | | (b) EIN | (c) IRC section if applicable | | noncash | valuation (book, FMV, | | (h) Purpose of grant or assistance |
| 35 NORTH GRAND AVENUE 95-2096402 501(C)3 0. 18,300. CIVIC PRACTICE VUSA OPERA 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE VUSA, OFERA 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE VUSA, OFERA 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE PERA BALTIMORE 26-4201545 501(C)3 0. 25,000. CIVIC PRACTICE VITTSBURGH PA 15222 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE VITTSBURGH, PA 15222 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE VIDEA ON TAP 00 MAGAZINE STREFT 61-6013111 501(C)3 0. 25,000. CIVIC PRACTICE OPERA ON TAP 00 CANA FKY., \$3 0. 25,000. CIVIC PRACTICE CIVIC PRACTICE OPERA ON TAP 00 CANA FKY., \$3 0. 25,000. CIVIC PRACTICE OPERA NO TAP 00 CANA FKY., \$3 0. 25,000. CIVIC PRACTICE OPERA NO TAP 00 CANA FKY., \$3 0. 25,000. CIVIC PRACTICE OPERA SIMMINGRAM 13522 23-7207572 501(C)3 0. 25,000. CIVIC PRACTICE OPERA SIMMINGRAM | OS ANGELES OPERA | | | | | | | |
| TULSA OPERA 1610 SOUTH BOULDER TULSA, OK 74119 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE PPERA BALTIMORE 11 W NOUTH VERNON PL SALTIMORE, MD 21201 26-4201545 501(C)3 0. 25,000. CIVIC PRACTICE PITTSBURGH OPERA 2425 LIBERTY AVENUE 21TTSBURGH, PA 1522 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE KENTUCKY OPERA 2001 SWAGALINE STREET 2001 SVILLE, KY 40203 61-6013111 501(C)3 0. 25,000. CIVIC PRACTICE SPERA BIRMINGHAM 3601 6TH AVE S SIMULINGHAM 3601 6TH AVE S S | 135 NORTH GRAND AVENUE | | | | | | | |
| 1610 SOUTH BOULDER TULSA, OK 7411973-0643311501(C)30.18,400.CIVIC PRACTICESPERA BALTIMORE L1 W MOUNT VERNON PL SALTIMORE, MD 2120126-4201545501(C)30.25,000.CIVIC PRACTICEVITTSBURGH OPERA 4225 LIBERTY AVENUE PITTSBURGH, PA 1522225-1073139501(C)30.25,000.CIVIC PRACTICEKENTUCKY OPERA 708 MAGAZINE STREET JOUISVILLE, KY 4020361-6013111501(C)30.25,000.CIVIC PRACTICESPERA ON TAP 190 OCEAN PKWY., #3 ROOKLYN, NY 1121820-4554125501(C)30.25,000.CIVIC PRACTICESPERA ON TAP 190 OCEAN PKWY., #3 ROOKLYN, NY 1121820-4554125501(C)30.25,000.CIVIC PRACTICESPERA BIRMINGHAM AL 3522223-7207572501(C)30.25,000.CIVIC PRACTICEMUSICAL TRADITIONS 1446 MARKET STREET JAN FRANCISCO, CA 9410252-1055738501(C)30.8,000.PRESENTATIONMASSOPERAImage: State St | | 95-2096402 | 501(C)3 | 0. | 18,300. | | | CIVIC PRACTICE |
| 1610 SOUTH BOULDER 73-0643311 501(C)3 0. 18,400. CIVIC PRACTICE SPERA BALTINORE 26-4201545 501(C)3 0. 25,000. CIVIC PRACTICE SILTISBURGH OPERA 26-4201545 501(C)3 0. 25,000. CIVIC PRACTICE SILTISBURGH OPERA 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE SILTISBURGH, PA 15222 25-1073139 501(C)3 0. 25,000. CIVIC PRACTICE VERNTUCKY OPERA 61-6013111 501(C)3 0. 25,000. CIVIC PRACTICE SOUSVILE, KY 40203 61-6013111 501(C)3 0. 25,000. CIVIC PRACTICE SPERA ON TAP 190 OCEAN FKWY., #3 20-4554125 501(C)3 0. 25,000. CIVIC PRACTICE SPERA SITURINGHAM 20-4554125 501(C)3 0. 25,000. CIVIC PRACTICE SPERA SITURINGHAM 20-4554125 501(C)3 0. 25,000. CIVIC PRACTICE SIGUAL TRADITIONS 23-7207572 501(C)3 0. 25,000. CIVIC PRACTICE MUSICAL TRADITIONS 1446 MARKET STREET S01(C)3 0. 8,000. PRESENTATION MARKET STREET 52-1055738 501(C)3 0. 8,000. PRESENTATION< | TULSA OPERA | | | | | | | |
| TULSA, OK 74119 73-0643311 501(c)3 0. 18,400. CIVIC PRACTICE VPERA BALTIMORE L1 W MOUNT VERNON PL SALTIMORE, MD 21201 26-4201545 501(c)3 0. 25,000. CIVIC PRACTICE VITTSBURGH OPERA 4255 LIBERTY AVENUE PITTSBURGH, PA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERTUCKY OPERA 100 MGAZINE STREET -001SVILLE, KY 40203 61-6013111 501(c)3 0. 25,000. CIVIC PRACTICE VPERA ON TAP 190 OCEAN PKWY., #3 ROOMLIN, NY 11218 20-4554125 501(c)3 0. 25,000. CIVIC PRACTICE VDERA ON TAP 190 OCEAN PKWY., #3 ROOMLIN, NY 11218 20-4554125 501(c)3 0. 25,000. CIVIC PRACTICE VUISCAL TRADITIONS 1446 MARKET STREET - SUBICAL TRADITIONS 1446 MARKET STREET - SUBICAL TRADITIONS 1446 MARKET STREET - SUBICAL TRADITIONS 23-7207572 501(c)3 0. 25,000. CIVIC PRACTICE VUISCAL TRADITIONS 1446 MARKET STREET - SUBICAL TRADITIONS - - - - - VIACE MARKET STREET - SUBCALIN AND FANCISCO, CA 94102 52-1055738 501(C)3 0. 8,000. - - - VIACE MARKET STREET - SUBCALIN AND FANCISCO, CA 94102 52-1055738 501(C)3 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | |
| DPERA BALTIMORE 26-4201545 501(c)3 0. 25,000. CIVIC PRACTICE PITTSBURGH OPERA 2425 LIBERTY AVENUE 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VITTSBURGH, PA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGH, PA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGH, PA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGH, PA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGH, YA 15222 25-1073139 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGH, YA 1218 20-4554125 501(c)3 0. 25,000. CIVIC PRACTICE VERNURGHAM 301 GTI AVE S 51601 GTI AVE S 51601 GTI AVE S 501(c)3 0. 25,000. CIVIC PRACTICE VISICAL TRADITIONS 1446 MARKET STREET 52-1055738 501(c)3 0. 8,000. PRESENTATION MASSOPERA VINCE 52-1055738 501(c)3 0. 8,000. PRESENTATION | | 73-0643311 | 501(C)3 | 0. | 18,400. | | | CIVIC PRACTICE |
| L1 W MOUNT VERNON PL AALTINORE, MD 2120126-4201545501(c)30.25,000.CIVIC PRACTICEPITTSBURGH OPERA 2425 LIBERTY AVENUE PITTSBURGH, PA 1522225-1073139501(c)30.25,000.CIVIC PRACTICEKENTUCKY OPERA 708 MAGAZINE STREET .GUISVILLE, KY 4020361-6013111501(c)30.25,000.CIVIC PRACTICEPERA ON TAP 190 OCEAN PKWY., #3 RROOKLYN, NY 1121820-4554125501(c)30.25,000.CIVIC PRACTICEOPERA BIRMINGHAM 3601 6TH AVE S BIRMINGHAM, AL 3522223-7207572501(c)30.25,000.CIVIC PRACTICEAUSICAL TRADITIONS 1446 MARKET STREET SAN FRANCISCO, CA 9410252-1055738501(c)30.8,000.PRESENTATIONAASSOPERAImage: Solic Constraints of the solic | , | | | | | | | |
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| 190 OCEAN PKWY., #3 BROOKLYN, NY 1121820-4554125501(C)30.25,000.CIVIC PRACTICEOPERA BIRMINGHAM 3601 6TH AVE S BIRMINGHAM, AL 3522223-7207572501(C)30.25,000.CIVIC PRACTICEAUSICAL TRADITIONS 1446 MARKET STREET SAN FRANCISCO, CA 9410252-1055738501(C)30.8,000.PRESENTATIONMASSOPERAImage: Constraint of the street stree | | | | | | | | |
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| 3601 6TH AVE S BIRMINGHAM, AL 3522223-7207572501(C)30.25,000.CIVIC PRACTICEAUSICAL TRADITIONS 1446 MARKET STREET SAN FRANCISCO, CA 9410252-1055738501(C)30.8,000.PRESENTATIONMASSOPERAImage: Comparison of the second sec | NDEDY DIDWINGUNW | | | | | | | |
| BIRMINGHAM, AL 35222 23-7207572 501(C)3 0. 25,000. CIVIC PRACTICE RUSICAL TRADITIONS 446 MARKET STREET SAN FRANCISCO, CA 94102 52-1055738 501(C)3 0. 8,000. B,000. PRESENTATION HASSOPERA | | | | | | | | |
| MUSICAL TRADITIONS 1446 MARKET STREET SAN FRANCISCO, CA 94102 52-1055738 501(C)3 0. 8,000. NEW WORKS FEATUR MASSOPERA | | 23-7207572 | 501(C)3 | n – | 25 000 | | | CIVIC PRACTICE |
| 1446 MARKET STREET 52-1055738 501(C)3 0. 8,000. NEW WORKS FEATURE MASSOPERA Asson Francisco (CA 94102) 52-1055738 501(C)3 0. 8,000. 100. 100. | | 23 7207372 | 501(0)5 | 0. | 23,000. | | | |
| SAN FRANCISCO, CA 94102 52-1055738 501(C)3 0. 8,000. PRESENTATION MASSOPERA International Contractional Con | USICAL TRADITIONS | | | | | | | |
| IASSOPERA | 446 MARKET STREET | | | | | | | NEW WORKS FEATURE |
| | SAN FRANCISCO, CA 94102 | 52-1055738 | 501(C)3 | 0. | 8,000. | | | PRESENTATION |
| | | | | | | | | |
| NEW WORKS FEATU. | | | | | | | | |
| SALEM, MA 01970 37-1649578 501(C)3 0. 8,000. PRESENTATION | • | 27 1640570 | 501(C)2 | | 0 000 | | | |

Schedule I (Form 990) OPERA AMERICA, INC.

| (a) Name and address of | (b) EIN | (c) IRC section | (d) Amount of | (e) Amount of | (f) Method of | (g) Description of | (h) Purpose of grant |
|-----------------------------|------------|-----------------|---------------|-----------------------|---|---------------------|------------------------|
| organization or government | (| if applicable | cash grant | noncash assistance | valuation (book, FMV, appraisal, other) | non-cash assistance | or assistance |
| BOSTON BAROQUE | | | | | | | |
| 177 HUNTINGTON AVE, 17TH FL | | | | | | | OPERA GRANTS FOR WOMEN |
| BOSTON, MA 02115 | 04-2530131 | 501(C)3 | 0. | 5,100. | | | CONDUCTORS & DIRECTORS |
| LOS ANGELES OPERA | | | | | | | |
| 135 NORTH GRAND AVENUE | | | | | | | OPERA GRANTS FOR WOMEN |
| LOS ANGELES, CA 90012 | 95-2096402 | 501(C)3 | 0. | 9,000. | | | CONDUCTORS & DIRECTORS |
| UTAH SYMPHONY | | | | | | | |
| 123 WEST SOUTH TEMPLE | | | | | | | OPERA GRANTS FOR WOMEN |
| SALT LAKE CITY, UT 84101 | 51-0145980 | 501(C)3 | 0. | 9,000. | | | CONDUCTORS & DIRECTORS |
| ARIZONA OPERA COMPANY | | | | | | | |
| 1636 NORTH CENTRAL AVE | | | | | | | OPERA GRANTS FOR WOMEN |
| PHOENIX, AZ 85004 | 23-7169261 | 501(C)3 | 0. | 6,000. | | | CONDUCTORS & DIRECTORS |
| CHICAGO OPERA THEATER | | | | | | | |
| 410 S MICHIGAN AVENUE | | | | | | | |
| CHICAGO, IL 60605 | 23-7354963 | 501(C)3 | 0. | 22,500. | | | NEXT STAGE |
| VIRGINIA OPERA | | | | | | | |
| 160 W. VIRGINIA BEACH BLVD | | | | | | | |
| NORFOLK, VA 23510 | 54-0985006 | 501(C)3 | 0. | 22,500. | | | NEXT STAGE |
| OPERA PARALLELE | | | | | | | |
| 44 PAGE ST STE 400 | | | | | | | |
| SAN FRANCISCO, CA 94102 | 72-1584393 | 501(C)3 | 0. | 34,000. | | | NEXT STAGE |
| LOS ANGELES OPERA | | | | | | | |
| 135 NORTH GRAND AVENUE | | | | | | | |
| LOS ANGELES, CA 90012 | 95-2096402 | 501(C)3 | 0. | 40,000. | | | NEXT STAGE |
| NEW ORLEANS OPERA | | | | | | | |
| 935 GRAVIER ST, STE 1940 | | | | | | | |
| NEW ORLEANS, LA 70112 | 72-0272897 | 501(C)3 | 0. | 40,000. | | | NEXT STAGE |

| Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.) | | | | | | | | |
|--|----------------|----------------------------------|---------------------------------|---|---|--|---------------------------------------|--|
| (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance | |
| | | | | | | | | |
| PERA SOUTHWEST O BOX 27671 | | | | | | | | |
| LBUQUERQUE, NM 87125 | 23-7314812 | 501(C)3 | 0. | 40,000. | | | NEXT STAGE | |
| | | | | , | | | | |
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Schedule I (Form 990) 2022

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|--------------------------|-----------------------------|---------------------------------------|---|---------------------------------------|
| | | | | | |
| DIRECTOR DESIGNER SHOWCASE | 4 | 0. | 8,000. | | |
| | | | | | |
| IDEA GRANTS | 3 | 0. | 54,000. | | |
| | | | | | |
| IDEA RESIDENCIES | 3 | 0. | 30,000. | | |
| COMPOSER/LIBRETTISTS | 9 | 0. | 107,000. | | |
| | | | | | |
| | | | | | |
| Part IV Supplemental Information. Provide the information PART I, LINE 2: | equired in Part I, IIn | e∠, Part III, column | (D), and any other ac | ionional information. | |
| ONITORING OF GRANTS: | | | | | |

THE ORGANIZATION REQUIRES WRITTEN PROPOSALS FOR REQUESTS OF GRANTS FOR

ARTISTIC PROGRAMS. THE GRANT REQUESTS ARE REVIEWED FOR COMPLIANCE WITH

PUBLISHED GRANT GUIDELINES AND ARE APPROVED BY AN INDEPENDENT PANEL OF

INDUSTRY REPRESENTATIVES.

| SC | HEDULE J | Compensation Information | | OMB No. | 1545-004 | 47 |
|-----|--|--|--------------|------------------|----------|------|
| (Fo | rm 990) | For certain Officers, Directors, Trustees, Key Employees, and Highest | | 20 | 22 |) |
| | | Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. | | 20 | 22 | • |
| | tment of the Treasury | Attach to Form 990. | | Open to Inspe | | ic |
| | al Revenue Service 1e of the organization | Go to www.irs.gov/Form990 for instructions and the latest information. | Employer ide | - | | mher |
| Num | | OPERA AMERICA, INC. | 20-352 | | onnai | |
| Pa | rt I Question | s Regarding Compensation | | | | |
| | | | | | Yes | No |
| 1a | Check the appropri | ate box(es) if the organization provided any of the following to or for a person listed on Form | 990, | | | |
| | | line 1a. Complete Part III to provide any relevant information regarding these items. | | | | |
| | First-class or c | harter travel Housing allowance or residence for perso | nal use | | | |
| | Travel for com | panions Payments for business use of personal re | sidence | | | |
| | Tax indemnific | ation and gross-up payments Health or social club dues or initiation fee | S | | | |
| | Discretionary : | spending account Personal services (such as maid, chauffer | ır, chef) | | | |
| | | | | | | |
| b | • | on line 1a are checked, did the organization follow a written policy regarding payment or | | | | |
| | | provision of all of the expenses described above? If "No," complete Part III to explain | | . <u>1b</u> | | |
| 2 | - | n require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | | |
| | trustees, and office | rs, including the CEO/Executive Director, regarding the items checked on line 1a? | | . 2 | | |
| 2 | ladiaatakiala if a | | | | | |
| 3 | | ny, of the following the organization used to establish the compensation of the organization's | | | | |
| | | ector. Check all that apply. Do not check any boxes for methods used by a related organizati | SHLO | | | |
| | Compensation | ation of the CEO/Executive Director, but explain in Part III. | | | | |
| | · | | | | | |
| | | compensation consultant X Compensation survey or study ther organizations X Approval by the board or compensation or | ommittoo | | | |
| | | | Ommittee | | | |
| 4 | During the year, did | any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | | |
| • | organization or a re | | | | | |
| а | - | e payment or change-of-control payment? | | 4a | | x |
| b | | eive payment from a supplemental nonqualified retirement plan? | | 416 | Х | |
| с | | eive payment from an equity-based compensation arrangement? | | | | х |
| | | nes 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | | |
| | | | | | | |
| | Only section 501(c |)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | | |
| 5 | For persons listed of | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | |
| | contingent on the r | | | | | |
| | | | | <u>5</u> a | | X |
| b | | ation? | | 5b | | X |
| | | or 5b, describe in Part III. | | | | |
| 6 | - | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | n | | | |
| | contingent on the r | - | | | | v |
| | | | | <u>6a</u> | | X |
| b | | ation? | | 6b | | X |
| - | | or 6b, describe in Part III. | | | | |
| 1 | | on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | - | х | |
| 0 | | nes 5 and 6? If "Yes," describe in Part III | | 7 | л | |
| 8 | | reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | • | | x |
| 9 | | | | . 8 | | |
| 9 | | id the organization also follow the rebuttable presumption procedure described in 1 53.4958-6(c)? | | 9 | | |
| ΙHΔ | | eduction Act Notice, see the Instructions for Form 990. | Schedul | | n 990) | 2022 |
| | | | Concude | (, 0,1 | | |

232111 10-18-22

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

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

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

| (A) Name and Title | | (B) Breakdown of W | kdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) |
|---------------------------|------|--------------------------|--|---|-----------------------------------|-------------------------|------------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) MARC A. SCORCA | (i) | 322,859. | 0. | 0. | 16,143. | 10,261. | 349,263. | 0. |
| PRESIDENT/CEO | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) DANIEL COOPERMAN | (i) | 173,904. | 0. | 0. | 8,695. | 9,404. | 192,003. | 0. |
| CHIEF ADVANCEMENT OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) CHRISTIAN DE GRE | (i) | 160,031. | 0. | 0. | 8,002. | 9,404. | 177,437. | 0. |
| CHIEF OPERATIONS OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) LAURA LEE EVERETT | (i) | 156,533. | 0. | 0. | 7,827. | 9,404. | 173,764. | 0. |
| CHIEF PROGRAMS OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (ii) | | | | | | | |

Page 3

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, and for Part II. Also complete this part for any additional information.

PART I, LINE 4B AND 6A:

THE ORGANIZATION HAS A 457(B) PLAN FOR CERTAIN EMPLOYEES. THE PLAN WILL

HAVE EMPLOYEE CONTRIBUTIONS BUT THERE WILL BE NO CONTRIBUTIONS MADE BY

THE EMPLOYER. DURING THE FISCAL YEAR 2017 THE ORGANIZATION ESTABLISHED

A 457(F) PLAN FOR CERTAIN EMPLOYEES. THE ASSETS OF THE PLAN ARE

RETAINED BY THE ORGANIZATION AND ARE PAYABLE ONLY UPON FULFILLMENT OF A

CONTRACTUAL TERM OF SERVICE. CONTRIBUTION AMOUNTS, IF ANY, ARE

DETERMINED BY THE BOARD OF DIRECTORS ON AN ANNUAL BASIS. NET EARNINGS

IS ONE OF THE FACTORS USED WHEN MAKING THIS DETERMINATION.

| SCHEDULE O (Form 990) | Supplemental Information to Form 990 or 990 Complete to provide information for responses to specific questions on | | OMB No. 1545-0047 |
|---|---|---------|------------------------------------|
| Department of the Treasury | Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. | | Open to Public |
| Internal Revenue Service Name of the organizatio | Go to www.irs.gov/Form990 for the latest information. | Employe | Inspection dentification number |
| | OPERA AMERICA, INC. | 20-3 | 520577 |
| FORM 990, PART III | , LINE 1, DESCRIPTION OF ORGANIZATION MISSION: | | |
| OPERA AMERICA WAS | FOUNDED TO: (I) PROMOTE GROWTH AND EXPANSION OF THE | | |
| OPERATIC ART FORM; | (II) FOSTER AND IMPROVE THE EDUCATION, TRAINING AND | | |
| DEVELOPMENT OF OPP | RATIC COMPOSERS, SINGERS AND ALLIED TALENT (III) | | |
| ASSIST IN DEVELOP | NG RESIDENT PROFESSIONAL OPERA COMPANIES THROUGH | | |
| COOPERATIVE ARTIST | IC AND MANAGEMENT SERVICES TO ITS MEMBERSHIP; (IV) | | |
| ENCOURAGE AND ASSI | ST IN THE IMPROVEMENT OF QUALITY OF OPERATIC | | |
| PRESENTATION; AND | (V) ENCOURAGE GREATER APPRECIATION AND ENJOYMENT OF | | |
| OPERA BY ALL SEGME | NTS OF SOCIETY. | | |
| | | | |
| FORM 990, PART III | , LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS: | | |
| PROFESSIONAL DEVEN | OPMENT PROGRAMS OFFER TOOLS AND ADVICE FOR SINGERS TO | | |
| HONE THEIR SKILLS | AND FURTHER THEIR CAREERS. | | |
| | | | |
| FORM 990, PART III | , LINE 4D, OTHER PROGRAM SERVICES: | | |
| MEMBERSHIP SERVICE | S | | |
| EXPENSES \$ 372,071 | . INCLUDING GRANTS OF \$ 0. REVENUE \$ 812,472. | | |
| | | | |
| PUBLIC RELATIONS/N | ARTKETING | | |
| EXPENSES \$ 337,251 | . INCLUDING GRANTS OF \$ 0. REVENUE \$ 0. | | |
| | | | |
| LEARNING, LEADERSH | IP & ARTIST DEVELOPMENT | | |
| EXPENSES \$ 346,620 | . INCLUDING GRANTS OF \$ 3,090. REVENUE \$ 0. | | |
| | | | |
| PUBLIC AFFAIRS | | | |
| EXPENSES \$ 65,420. | INCLUDING GRANTS OF \$ 0. REVENUE \$ 0. | | |
| LHA For Paperwork R 232211 10-28-22 | eduction Act Notice, see the Instructions for Form 990 or 990-EZ. | Sche | dule O (Form 990) 2022 |
| | | | |

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| Schedule O (| Form 990 |) 2022 |
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Name of the organization

OPERA AMERICA, INC.

Page 2 Employer identification number 20-3520577

INFORMATION SVCS & PUBLICATIONS

EXPENSES \$ 626,842. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PAGE 1, PART I, QUESTION 5, AND PART V, QUESTION 2B

OPERA AMERICA CURRENTLY EMPLOYS 32 INDIVIDUALS. PAYROLL AND BENEFITS

ARE PROCESSED THROUGH A PROFESSIONAL EMPLOYER ORGANIZATION (PEO) WHICH

FILES THE FORM W-3 on opera america's behalf under the peo's federal

EIN#. THEREFORE OPERA AMERICA DOES NOT FILE A FORM W-3.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERS OF OPERA AMERICA SHALL CONSIST OF THOSE OPERA COMPANIES WHICH,

IN ADDITION TO MEETING EACH OF THE REQUIREMENTS AS TO ELIGIBILITY SET FORTH

IN THE BY-LAWS, SHALL BE ELECTED TO MEMBERSHIP IN OPERA AMERICA UPON AN

AFFIRMATIVE VOTE OF NOT LESS THAN TWO-THIRDS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS, ELECTION OF MEMBERS, AND DECISIONS OF THE GOVERNING BODY:

A MAJORITY OF THE DIRECTORS IN OFFICE SHALL BE NECESSARY TO CONSTITUTE A

QUORUM FOR THE TRANSACTION OF BUSINESS, AND THE ACT OF A MAJORITY OF THE

DIRECTORS PRESENT AT A MEETING, AT WHICH A QUORUM IS PRESENT, SHALL BE THE

ACT OF THE BOARD OF DIRECTORS. IF ALL THE DIRECTORS SHALL SEVERALLY OR

COLLECTIVELY CONSENT IN WRITING TO ANY ACTION TO BE TAKEN BY THE

ORGANIZATION, SUCH ACTION SHALL BE AS VALID A CORPORATE ACTION AS THOUGH IT

HAD BEEN AUTHORIZED AT A MEETING OF THE BOARD OF DIRECTORS. VACANCIES ON

THE BOARD OF DIRECTORS, RESULTING FROM EITHER RESIGNATION, DEATH,

INCAPACITY OR REMOVAL, MAY BE FILLED BY A MAJORITY OF THE REMAINING MEMBERS

OF THE BOARD AT ANY MEETING.

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Name of the organization

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

REVIEW OF FORM 990:

PRIOR TO ITS ELECTRONIC FILING, A PUBLIC DISCLOSURE DRAFT OF FORM 990 IS

EMAILED TO THE MEMBERS OF THE FINANCE SUB-COMMITTEE AS AUTHORIZED BY THE

BOARD OF DIRECTORS, FOR REVIEW AND COMMENT. UPON SATISFACTORY REVIEW, THE

FILING OF THE FINAL FORM 990 IS AUTHORIZED BY THE SUB-COMMITTEE.

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

CONFLICT OF INTEREST POLICY:

ALL BOARD MEMBERS AND OFFICERS ARE REQUIRED TO SIGN A CONFLICT OF INTEREST

POLICY AT THE BEGINNING OF THEIR TERM. THERE IS AN ANNUAL ANNOUNCEMENT AT A

DESIGNATED BOARD MEETING REGARDING THE NECESSITY TO REPORT ANY SUBSEQUENT

OR POTENTIAL CONFLICTS OF INTEREST IMMEDIATELY TO THE APPROPRIATE BOARD

OFFICERS.

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

DETERMINATION OF COMPENSATION OF KEY EMPLOYEES:

THE COMPENSATION OF THE PRESIDENT/CEO IS REVIEWED BY THE OFFICERS OF OPERA

AMERICA'S BOARD OF DIRECTORS. ANOTHER BOARD MEMBER, NOT AN OFFICER, IS

RESPONSIBLE FOR ENSURING THAT A COMPARATIVE ANALYSIS OF OTHER NATIONAL ARTS

SERVICE ORGANIZATIONS' CEO SALARIES IS USED AS A POINT OF COMPARISON. ALSO

USED FOR REFERENCE, IS A STUDY OF OPERA COMPANY CEO SALARIES. A REPORT

CONCLUDING THE REASONABLENESS OF COMPARABILITY IS PRESENTED IN EXECUTIVE

SESSION AND THEN TO THE FULL BOARD OF DIRECTORS FOR APPROVAL. THE

COMPENSATION OF OTHER KEY EMPLOYEES IS DETERMINED BY THE PRESIDENT/CEO

USING A STUDY OF OPERA COMPANY KEY EMPLOYEE SALARIES AND GUIDELINES

ESTABLISHED BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS.

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| BOARD OF DIRECTORS DURING THE BUDGET PROCESS AND DOCUMENTED ALONG WITH | | | |
|--|-------------|---------------|------|
| BUDGET APPROVAL. | | | |
| | | | |
| FORM 990, PART VI, SECTION C, LINE 19: | | | |
| AVAILABILITY OF ORGANIZATIONAL DOCUMENTS AND STATEMENTS: | | | |
| THE ORGANIZATION'S FINANCIAL STATEMENTS AND FORM 990 ARE PUBLICLY | | | |
| ACCESSIBLE AND ARE AVAILABLE UPON REQUEST. | | | |
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Name of the organization

OPERA AMERICA, INC.

RECOMMENDATIONS FOR COMPENSATION OF OTHER KEY EMPLOYEES ARE RATIFIED BY THE

Page **2**

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