

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 202023

2022

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

SAN DIEGO OPERA ASSOCIATION

95-6044429

Name and title of officer or person subject to tax

JEANNIE POSNER CFO/COO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | |
|----------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------|------------|-------------------|
| 1a Form 990 check here | <input checked="" type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b | <u>7,236,335.</u> |
| 2a Form 990-EZ check here | <input type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b | _____ |
| 3a Form 1120-POL check here | <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b | _____ |
| 4a Form 990-PF check here | <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b | _____ |
| 5a Form 8868 check here | <input type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b | _____ |
| 6a Form 990-T check here | <input type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b | _____ |
| 7a Form 4720 check here | <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b | _____ |
| 8a Form 5227 check here | <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b | _____ |
| 9a Form 5330 check here | <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b | _____ |
| 10a Form 8038-CP check here | <input type="checkbox"/> | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b | _____ |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize WEST RHODE & ROBERTS to enter my PIN 06882 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

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

33893434939

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CHERYL RHODE

Date _____

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

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Name of filer

EIN or SSN

SAN DIEGO OPERA ASSOCIATION

95-6044429

Name and title of officer or person subject to tax

JEANNIE POSNER CFO/COO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | |
|----------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------|----------------------|
| 1a Form 990 check here | <input type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b _____ |
| 2a Form 990-EZ check here | <input type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b _____ |
| 3a Form 1120-POL check here | <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b _____ |
| 4a Form 990-PF check here | <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b _____ |
| 5a Form 8868 check here | <input type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b _____ |
| 6a Form 990-T check here | <input checked="" type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b <u>0</u> . |
| 7a Form 4720 check here | <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b _____ |
| 8a Form 5227 check here | <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b _____ |
| 9a Form 5330 check here | <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b _____ |
| 10a Form 8038-CP check here | <input type="checkbox"/> | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b _____ |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize WEST RHODE & ROBERTS to enter my PIN 06882 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

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

33893434939

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

CHERYL RHODE

Date _____

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

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

▶ **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 print | Name of exempt organization or other filer, see instructions. SAN DIEGO OPERA ASSOCIATION | Taxpayer identification number (TIN) 95-6044429 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite number. If a P.O. box, see instructions. 233 A STREET STE 500 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN DIEGO, CA 92101-4095 | |

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

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

• The books are in the care of ▶ JEANNIE POSNER 233 A STREET SUITE 500 SAN DIEGO CA 92101-4095

Telephone No. ▶ 619-232-7636 Fax No. ▶ _____

• If the organization does not have an office or place of business in the United States, check this box ▶

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ▶ . If it is for part of the group, check this box ... ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 20 22, and ending 6/30, 20 23.

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

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----|----|
| 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions | 3c | \$ | 0. |

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **7/01**, **2022**, and ending **6/30**, **20** **2023**

| | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| B Check if applicable: | C | D Employer identification number | | |
| <input type="checkbox"/> Address change | SAN DIEGO OPERA ASSOCIATION 233 A STREET STE 500 SAN DIEGO, CA 92101-4095 | 95-6044429 | | |
| <input type="checkbox"/> Name change | | E Telephone number | 619-232-7636 | |
| <input type="checkbox"/> Initial return | | | G Gross receipts \$ | 8,628,324. |
| <input type="checkbox"/> Final return/terminated | | F Name and address of principal officer: JEANNIE POSNER | H(a) Is this a group return for subordinates? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Amended return | | SAME AS C ABOVE | H(b) Are all subordinates included? If "No," attach a list. See instructions. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Application pending | | H(c) Group exemption number | | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | | |
| J Website: WWW.SDOPERA.ORG | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | L Year of formation: 1953 | M State of legal domicile: CA | |

Part I Summary

| | | | |
|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------|
| | 1 Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u> | | |
| Activities & Governance | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 21 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 21 |
| | 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) | 5 | 399 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 210 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | -23,553. |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 8,281,960. | 4,425,749. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 1,422,889. | 2,663,231. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 49,592. | 97,763. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | -117,865. | 7,236,335. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 9,586,984. | 7,236,335. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 4,378,393. | 6,065,639. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b Total fundraising expenses (Part IX, column (D), line 25) | 757,755. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 3,409,700. | 5,038,431. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 7,788,093. | 11,104,070. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 1,798,891. | -3,867,735. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 16,926,315. | 13,243,536. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 1,374,638. | 1,530,133. |
| | | 15,551,677. | 11,713,403. |

Part II Signature Block

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

| | | | | | |
|-------------------------------|------------------------------|-------------------------------------|---------|-------------------------------------------------|--------------|
| Sign Here | Signature of officer | Date | | | |
| | JEANNIE POSNER | | CFO/COO | | |
| | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | CHERYL RHODE | CHERYL RHODE | | <input type="checkbox"/> | P00234939 |
| | Firm's name | WEST RHODE & ROBERTS | | Firm's EIN | 33-0783983 |
| | Firm's address | 2741 4TH AVE SAN DIEGO, CA 92103 | | Phone no. | 619-615-5380 |

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ 9,058,329. including grants of \$) (Revenue \$ 2,663,231.)

DURING THE YEAR ENDED JUNE 30, 2023, SAN DIEGO OPERA PRODUCED THREE MAIN STAGE PRODUCTIONS AT SAN DIEGO CIVIC THEATER, 1 CHAMBER OPERA AT THE BALBOA THEATER AND A CONCERT AT THE CONRAD.

4b (Code:) (Expenses \$ 312,605. including grants of \$) (Revenue \$ 40,984.)

AS PART OF ITS MISSION TO MAKE OPERA ACCESSIBLE TO ALL, SAN DIEGO OPERA OFFERS EXTENSIVE OPERA EDUCATION AND OUTREACH PROGRAMS, WHICH SERVE ADULTS AND SCHOOL CHILDREN IN SAN DIEGO COUNTY AND NORTHERN MEXICO, WITH A SPECIAL EMPHASIS ON DISADVANTAGED CHILDREN.

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 9,370,934.

Part IV Checklist of Required Schedules

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> | 1 X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions..... | 2 X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i> | 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? <i>If "Yes," complete Schedule C, Part II.</i> | 4 | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i> | 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? <i>If "Yes," complete Schedule D, Part I.</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? <i>If "Yes," complete Schedule D, Part II.</i> | 7 | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> | 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? <i>If "Yes," complete Schedule D, Part IV.</i> | 9 | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i> | 10 X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> | 11a X | |
| b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> | 11b X | |
| c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> | 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? <i>If "Yes," complete Schedule D, Part IX.</i> | 11d X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> | 11e X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> | 11f X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i> | 12a X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> | 12b | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> | 13 | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?..... | 14a | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i> | 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? <i>If "Yes," complete Schedule F, Parts II and IV.</i> | 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? <i>If "Yes," complete Schedule F, Parts III and IV.</i> | 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? <i>If "Yes," complete Schedule G, Part I.</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? <i>If "Yes," complete Schedule G, Part II.</i> | 18 X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> | 19 | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i> | 20a | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?..... | 20b | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i> | 21 | X |

Part 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 Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> | X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> | | X |
| 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? <i>If "Yes," complete Schedule L, Part II.</i> | | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> | | 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): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i> | | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i> | | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> | X | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> | | X |
| 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. | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

| | | Yes | No |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. | | |
| | 2a 399 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | X | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | X | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year. | | |
| | 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12. | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders. | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. | | |
| c | Enter the amount of reserves on hand | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | | X |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | | |

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (21), 1b (21), 2 (X), 3 (X), 4 (X), 5 (X), 6 (SEE SCHEDULE O), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b (SEE SCHEDULE O), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|----------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) DAVID BENNETT GENERAL DIR | 40 0 | | | X | | | 300,544. | 0. | 16,816. | |
| (2) JEANNIE POSNER CFO/COO | 40 0 | | | X | | | 233,153. | 0. | 16,074. | |
| (3) BRUCE STASYNA RES. CONDUCTOR | 40 0 | | | | | X | 137,647. | 0. | 10,509. | |
| (4) PETER SHAVITZ CDO | 40 0 | | | | | X | 109,551. | 0. | 4,292. | |
| (5) ROBERT H. KAPLAN, PH.D. VP FINANCE | 4 0 | X | | X | | | 0. | 0. | 0. | |
| (6) SARAH B. MARSH-REBELO, G.G. CHAIRPERSON | 4 0 | X | | X | | | 0. | 0. | 0. | |
| (7) JANET WHITE, MA., M.B.A, CSCI, PRESIDENT | 4 0 | X | | X | | | 0. | 0. | 0. | |
| (8) BRETT MCCLAIN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (9) VERONICA LEFF, M.A.M. DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (10) LINDA SPUCK EXECUTIVE VP | 4 0 | X | | X | | | 0. | 0. | 0. | |
| (11) CANDACE CARROLL SECRETARY | 4 0 | X | | X | | | 0. | 0. | 0. | |
| (12) JOANN CLARK DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (13) KARL HOSTETLER, M.D. DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (14) JOAN HENKELMANN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|----------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) CLARICE PERKINS DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (16) CAROL LAZIER DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (17) RONALD G. LEONARDI, PH.D. DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (18) JOSEPH P. MARTINEZ DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (19) COREEN G. PETTI DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (20) BRETT MACLEOD DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (21) CLAIRE REISS DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (22) MICHAEL NOVAK DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (23) HOPE CARLSON DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (24) GLORIA M. SHURMAN, PH.D. DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| (25) MARY LINDENSTEIN WALSHOK, PH.D. DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. | |
| 1b Subtotal | | | | | | | 780,895. | 0. | 47,691. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 780,895. | 0. | 47,691. | |
| 2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization | 4 | | | | | | | | | |

| | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i> | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i> | | X |

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|
| CONFIDENTIAL 915 JEFFERSON ROAD ROCKLEDGE, FL 32955 | SETTLEMENT AGREEMENT | 100,170. |
| | | |
| | | |
| | | |
| | | |
| 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization | 1 | |

Part VIII Statement of Revenue

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

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | | |
|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|------------|--|
| Contributions, Gifts, Grants, and Other Similar Amounts | 1a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c 503,848. | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e 770,636. | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 3,151,265. | | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | | | | | |
| | h Total. Add lines 1a-1f | | 4,425,749. | | | | |
| | Program Service Revenue | 2a <u>TICKET SALES</u> | | Business Code 711190 | 2,663,231. | 2,663,231. | |
| b | | | | | | | |
| c | | | | | | | |
| d | | | | | | | |
| e | | | | | | | |
| f All other program service revenue | | | | | | | |
| g Total. Add lines 2a-2f | | | 2,663,231. | | | | |
| Miscellaneous Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 69,463. | | | 69,463. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6a Gross rents | 6a | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | 7a Gross amount from sales of assets other than inventory | 7a | (i) Securities | | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 19,871. | | | | |
| c Gain or (loss) | 7c | -19,871. | | | | | |
| d Net gain or (loss) | | | -19,871. | | -19,871. | | |
| Other Revenue | 8a Gross income from fundraising events (not including \$ <u>503,848.</u> of contributions reported on line 1c). See Part IV, line 18 | 8a | | 296,159. | | | |
| | | | | 215,827. | | | |
| | b Less: direct expenses | 8b | | | | | |
| | c Net income or (loss) from fundraising events | | | 80,332. | | 80,332. | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | | | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| | c Net income or (loss) from gaming activities | | | | | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | 1,132,738. | | | |
| | | | | 1,156,291. | | | |
| | | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | | -23,553. | | -23,553. | | |
| Miscellaneous Revenue | 11a <u>OTHER INCOME</u> | | Business Code 900099 | 40,984. | 40,984. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e Total. Add lines 11a-11d | | | 40,984. | | | |
| 12 Total revenue. See instructions | | | 7,236,335. | 2,704,215. | -23,553. | 129,924. | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|-----------------------------------------------|------------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 679,288. | 0. | 172,894. | 506,394. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0. | 0. | 0. | 0. |
| 7 Other salaries and wages | 4,415,870. | 4,026,365. | 301,772. | 87,733. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 522,483. | 444,571. | 45,469. | 32,443. |
| 10 Payroll taxes | 447,998. | 370,002. | 42,194. | 35,802. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 29,407. | 14,127. | 15,280. | |
| 12 Advertising and promotion | 647,360. | 599,050. | | 48,310. |
| 13 Office expenses | 111,486. | 43,140. | 64,724. | 3,622. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 774,717. | 613,137. | 161,580. | |
| 17 Travel | 295,761. | 285,904. | 935. | 8,922. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 33,497. | | 33,497. | |
| 23 Insurance | 58,714. | 58,714. | | |
| 24 Other expenses. Itemize expenses not covered 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 O.) | | | | |
| a <u>PRODUCTION COST</u> | 2,490,101. | 2,485,061. | | 5,040. |
| b <u>OUTSIDE SERVICES</u> | 316,289. | 208,226. | 89,907. | 18,156. |
| c <u>TELEPHONE AND INTERNET</u> | 112,254. | 112,254. | | |
| d <u>BANK AND OTHER FEES</u> | 105,007. | 100,839. | 4,168. | |
| e All other expenses | 63,838. | 9,544. | 42,961. | 11,333. |
| 25 Total functional expenses. Add lines 1 through 24e | 11,104,070. | 9,370,934. | 975,381. | 757,755. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|---------------------|
| Assets | 1 Cash – non-interest-bearing | 4,126,055. | 1 | 2,064,983. |
| | 2 Savings and temporary cash investments | 1,835,656. | 2 | 39,935. |
| | 3 Pledges and grants receivable, net | 467,278. | 3 | 284,029. |
| | 4 Accounts receivable, net | 229,539. | 4 | 244,137. |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | 85,831. | 8 | 65,405. |
| | 9 Prepaid expenses and deferred charges | 564,948. | 9 | 431,446. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 732,374. | | |
| | b Less: accumulated depreciation | 10b 572,427. | 115,118. | 10c 159,947. |
| | 11 Investments – publicly traded securities | | 11 | |
| | 12 Investments – other securities. See Part IV, line 11 | 9,501,890. | 12 | 9,084,120. |
| | 13 Investments – program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | | 15 | 869,534. |
| 16 Total assets. Add lines 1 through 15 (must equal line 33). | 16,926,315. | 16 | 13,243,536. | |
| Liabilities | 17 Accounts payable and accrued expenses | 456,796. | 17 | 438,502. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 896,317. | 19 | 204,754. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 21,525. | 25 | 886,877. |
| | 26 Total liabilities. Add lines 17 through 25. | 1,374,638. | 26 | 1,530,133. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 5,730,074. | 27 | 2,428,888. |
| | 28 Net assets with donor restrictions | 9,821,603. | 28 | 9,284,515. |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 15,551,677. | 32 | 11,713,403. |
| 33 Total liabilities and net assets/fund balances | 16,926,315. | 33 | 13,243,536. | |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|----------------------------------------------------------------------------------------------------------------|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 7,236,335. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 11,104,070. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -3,867,735. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 15,551,677. |
| 5 | Net unrealized gains (losses) on investments | 5 | 29,461. |
| 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 | 11,713,403. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | X | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F? | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | |

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

| | |
|----------------------------------------------------------------|-----------------------------------------------------|
| Name of the organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|----------------------------------------------------------------|-----------------------------------------------------|

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|-------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 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.") | 6,392,480. | 6,318,295. | 5,514,319. | 8,281,960. | 3,921,901. | 30,428,955. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. | | | | | | 0. |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 4 Total. Add lines 1 through 3 | 6,392,480. | 6,318,295. | 5,514,319. | 8,281,960. | 3,921,901. | 30,428,955. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 4,976,588. |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 25,452,367. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|--------------------------|
| 7 Amounts from line 4 | 6,392,480. | 6,318,295. | 5,514,319. | 8,281,960. | 3,921,901. | 30,428,955. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 2,158. | 1,718. | 539. | | 69,463. | 73,878. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | 279,752. | | | | | 279,752. |
| 10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI | | | | 63,308. | 40,984. | 104,292. |
| 11 Total support. Add lines 7 through 10 | | | | | | 30,886,877. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 0. |
| 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 | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|--------------------------------------------------------------------------------------------|----|---------|
| 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) | 14 | 82.41 % |
| 15 Public support percentage from 2021 Schedule A, Part II, line 14 | 15 | 80.55 % |

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.

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.

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) 2022 | (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 performed, 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 business under section 513. | | | | | | |
| 4 Tax revenues levied for the organization'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) 2022 | (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 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

| | | |
|----------------------------------------------------------------------------------------------------|-----------|---|
| 15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)). | 15 | % |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15. | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---------------------------------------------------------------------------------------------------------|-----------|---|
| 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)). | 17 | % |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17. | 18 | % |

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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

Part IV 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

| | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 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.) | | |

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----|
| 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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | 1 | |
| 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i> | 2 | |

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | 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 year (see instructions). | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | | |
| 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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | 2a | | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | 2b | | |
| 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? <i>If "Yes" or "No," provide details in Part VI.</i> | 3a | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | 3b | | |

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

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

| Section A – Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|
| 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 | |

| Section 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): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | 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 | |

| Section 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 | |

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

| Section D – Distributions | | Current Year |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required – provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | (iii) Distributable Amount for 2022 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------|----------------------------------------------------|
| 1 Distributable amount for 2022 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required – explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2022 | | | |
| a From 2017 | | | |
| b From 2018 | | | |
| c From 2019 | | | |
| d From 2020 | | | |
| e From 2021 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2022 distributable amount | | | |
| i Carryover from 2017 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2022 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2022 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2022, if 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 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 and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2018 | | | |
| b Excess from 2019 | | | |
| c Excess from 2020 | | | |
| d Excess from 2021 | | | |
| e Excess from 2022 | | | |

BAA

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.)

PART II, LINE 10 - OTHER INCOME

| <u>NATURE AND SOURCE</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--------------------------|-------------------|-------------------|--------------|--------------|--------------|
| OTHER INCOME | \$ 40,984. | \$ 63,308. | | | |
| TOTAL | <u>\$ 40,984.</u> | <u>\$ 63,308.</u> | <u>\$ 0.</u> | <u>\$ 0.</u> | <u>\$ 0.</u> |

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

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

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

Organization type (check one):

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

[X] 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. \$ _____

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).

| | |
|------------------------------------------------------------|----------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|----------------------------------------------|

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 | CITY OF SAN DIEGO 202 C ST SAN DIEGO, CA 92101 | \$ 351,858. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE., NW WASHINGTON, DC 20224 | \$ 188,527. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | QUALCOMM 5775 MOREHOUSE DR BLDG 915J SAN DIEGO, CA 92121 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | JIM ALGERT ESTATE 1120 VIRGINIA WAY LA JOLLA, CA 92037 | \$ 220,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | LEE GOLDBERG PO BOX 300 RANCHO SANTA FE, CA 92067 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | DARLENE SHILEY PO BOX 207 PAUMA VALLEY, CA 92061 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|------------------------------------------------------------|-----------------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|-----------------------------------------------------|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7 | ELEANOR HUTCHINSON PARKER FDN 5836 BRITTANY FORREST LANE SAN DIEGO, CA 92130 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | RICHARD DOOLEY TRUST 975 PALENCIA CT CHULA VISTA, CA 91910 | \$ 148,989. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | BEATRICE CHANCE 321 STAGE COACH RD OCEANSIDE, CA 92057 | \$ 250,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- ----- ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- ----- ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- ----- ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|------------------------------------------------------------|-----------------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|-----------------------------------------------------|

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------------|----------------------------------------------|-------------------------------------------------|----------------------|
| ----- | N/A ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |

Name of organization **SAN DIEGO OPERA ASSOCIATION** Employer identification number **95-6044429**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | <i>N/A</i> | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (e) Transfer of gift | |
|-----------------------------------------|------------------------------------------|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |
| | |

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
 Complete if the organization answered "Yes" on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

SAN DIEGO OPERA ASSOCIATION

95-6044429

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

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part II Conservation Easements.

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

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

| | |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

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

| | Held at the End of the Tax Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements | 2 a |
| b Total acreage restricted by conservation easements | 2 b |
| c Number of conservation easements on a certified historic structure included in (a) | 2 c |
| d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register | 2 d |

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

4 Number of states where property subject to conservation easement is located _____

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

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

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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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, provide the following amounts relating to these items:

| | |
|---------------------------------------------------------------|----------|
| (i) Revenue included on Form 990, Part VIII, line 1 | \$ _____ |
| (ii) Assets included in Form 990, Part X | \$ _____ |

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

| | |
|-------------------------------------------------------------|----------|
| a Revenue included on Form 990, Part VIII, line 1 | \$ _____ |
| b Assets included in Form 990, Part X | \$ _____ |

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

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

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

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

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

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

| | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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 |
|--------------------------------------------------|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance | 9,386,729. | 10,139,734. | 8,673,218. | 7,613,871. | 5,279,775. |
| b Contributions | 19,022. | | 70,846. | 1,657,836. | 2,370,376. |
| c Net investment earnings, gains, and losses | 35,218. | -292,490. | 1,887,609. | 223,227. | 190,787. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 466,147. | 460,515. | 491,939. | 821,716. | 227,067. |
| f Administrative expenses | | | | | |
| g End of year balance | 8,974,822. | 9,386,729. | 10,139,734. | 8,673,218. | 7,613,871. |

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Term endowment _____ %

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

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

| | Yes | No |
|--------------------------------------------------------------------------------------------|-----|----|
| (i) Unrelated organizations | X | |
| (ii) Related organizations | X | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | X | |

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 732,374. | 572,427. | 159,947. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 159,947. |

Part VII Investments – Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|-----------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other POOLED INCOME FUND | 118,116. | END OF YEAR MARKET VALUE |
| (A) CHARITABLE GIFT ANNUITIES | 12,261. | END OF YEAR MARKET VALUE |
| (B) SAN DIEGO OPERA ENDOWMENT TRUST | 3,755,638. | END OF YEAR MARKET VALUE |
| (C) SAN DIEGO FOUNDATION FUND | 2,611,680. | END OF YEAR MARKET VALUE |
| (D) KATHRYN HATTOX CHARITABLE TRUST | 2,586,425. | END OF YEAR MARKET VALUE |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) | 9,084,120. | |

Part VIII Investments – Program Related.

N/A

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

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

Part IX Other Assets.

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

| (a) Description | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1) RIGHT OF USE OF ASSETS | 869,534. |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) | 869,534. |

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1) Federal income taxes | |
| (2) CHARITABLE GIFT LIABILITIES | 8,344. |
| (3) LEASE LIABILITY | 869,534. |
| (4) POOLED INCOME FUND LIABILITY | 8,999. |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) | 886,877. |

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. SEE PART XIII.

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

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

| | | | |
|----------|------------------------------------------------------------------------------------------------|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 8,707,958. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| | a Net unrealized gains (losses) on investments | 2a | 29,461. |
| | b Donated services and use of facilities | 2b | 70,044. |
| | c Recoveries of prior year grants | 2c | |
| | d Other (Describe in Part XIII.) SEE PART XIII | 2d | 1,372,118. |
| | e Add lines 2a through 2d | 2e | 1,471,623. |
| 3 | Subtract line 2e from line 1 | 3 | 7,236,335. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| | b Other (Describe in Part XIII.) | 4b | |
| | c Add lines 4a and 4b | 4c | |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 7,236,335. |

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

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

| | | | |
|----------|-------------------------------------------------------------------------------------------------|-----------|-------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 12,546,232. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| | a Donated services and use of facilities | 2a | 70,044. |
| | b Prior year adjustments | 2b | |
| | c Other losses | 2c | |
| | d Other (Describe in Part XIII.) SEE PART XIII | 2d | 1,372,118. |
| | e Add lines 2a through 2d | 2e | 1,442,162. |
| 3 | Subtract line 2e from line 1 | 3 | 11,104,070. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| | b Other (Describe in Part XIII.) | 4b | |
| | c Add lines 4a and 4b | 4c | |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 11,104,070. |

Part XIII Supplemental Information.

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

PART X - FASB ASC 740 FOOTNOTE

THE SAN DIEGO OPERA IS EXEMPT FROM FEDERAL INCOME TAX PURSUANT TO SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS ALSO EXEMPT FROM STATE INCOME TAX. THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ISSUED ACCOUNTING STANDARDS CODIFICATION NO. 740-10, ACCOUNTING FOR UNCERTAINTIES IN INCOME TAXES, WHICH SETS A MINIMUM THRESHOLD FOR FINANCIAL STATEMENT RECOGNITION OF THE BENEFIT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE SAN DIEGO OPERA HAS REVIEWED ITS POSITIONS FOR ALL OPEN TAX YEARS AND HAS DETERMINED THAT IT HAS NO UNCERTAIN TAX POSITIONS

BAA

Schedule D (Form 990) 2022

Part XIII Supplemental Information (continued)**PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

REQUIRING ACCRUAL OR DISCLOSURE.

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

| | | |
|--------------------------------|-------|----------------------|
| SHOP OVERHEAD ALLOCATION | \$ | 1,156,291. |
| SPECIAL EVENT EXPENSE | | 215,827. |
| | TOTAL | <u>\$ 1,372,118.</u> |

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

| | | |
|--------------------------------|-------|----------------------|
| SHOP OVERHEAD ALLOCATION | \$ | 1,156,291. |
| SPECIAL EVENT EXPENSE | | 215,827. |
| | TOTAL | <u>\$ 1,372,118.</u> |

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

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

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

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

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|----|--------------------------------------------------------------|--------------------------------|---------------------|----------------------------------------|----------|
| | | GALA (event type) | FRIDA AND DIEG (event type) | 4 (total number) | (add column (a) through column (c)) | |
| Revenue | 1 | Gross receipts | 623,513. | 50,241. | 126,253. | 800,007. |
| | 2 | Less: Contributions | 426,146. | | 77,702. | 503,848. |
| | 3 | Gross income (line 1 minus line 2) | 197,367. | 50,241. | 48,551. | 296,159. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | | | | |
| | 7 | Food and beverages | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | 167,427. | 19,579. | 28,821. | 215,827. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 215,827. |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 80,332. |

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

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

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

Name -----

Address -----

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

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

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

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

Part I Questions Regarding Compensation

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

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

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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

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

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

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

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

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

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

Yes No

| | Yes | No |
|-----------|-----|----|
| 1b | | |
| 2 | X | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| 5a | | X |
| 5b | | X |
| 6a | | X |
| 6b | | X |
| 7 | | X |
| 8 | | X |
| 9 | | |

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

Schedule J (Form 990) 2022

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-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (D) Nontaxable benefits | (E) Total of columns(B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 | |
|--------------------|------|--------------------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------|--------------------------------|-----------------------------------------------------------------------|------------------------------------------------|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | (C) Retirement and other deferred compensation |
| DAVID BENNETT | (i) | 300,544. | 0. | 0. | 0. | 16,816. | 317,360. | 0. |
| 1 GENERAL DIR | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| JEANNIE POSNER | (i) | 233,153. | 0. | 0. | 0. | 16,074. | 249,227. | 0. |
| 2 CFO/COO | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 3 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 4 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 5 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 6 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

Part III Supplemental Information

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES

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

AS PART OF ITS MISSION TO MAKE OPERA ACCESSIBLE TO ALL, SAN DIEGO OPERA OFFERS EXTENSIVE OPERA EDUCATION AND OUTREACH PROGRAMS, WHICH SERVE ADULTS AND SCHOOL CHILDREN IN SAN DIEGO COUNTY AND NORTHERN MEXICO, WITH A SPECIAL EMPHASIS ON DISADVANTAGED CHILDREN.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

MISSION: THE MISSION OF SAN DIEGO OPERA IS TO DELIVER EXCEPTIONAL PERFORMANCES AND EXCITING, ACCESSIBLE PROGRAMS TO DIVERSE AUDIENCES, FOCUSING ON COMMUNITY PARTNERSHIPS, AND THE TRANSFORMATIVE AND EXPRESSIVE POWER OF THE HUMAN VOICE.

AS PART OF ITS MISSION TO MAKE OPERA ACCESSIBLE TO ALL, SAN DIEGO OPERA OFFERS EXTENSIVE OPERA EDUCATION AND OUTREACH PROGRAMS, WHICH SERVE ADULTS AND SCHOOL CHILDREN IN SAN DIEGO COUNTY AND NORTHERN MEXICO, WITH A SPECIAL EMPHASIS ON DISADVANTAGED CHILDREN.

VISION: THE SAN DIEGO OPERA WILL BE RECOGNIZED INTERNATIONALLY AS A LEADING EXAMPLE OF ADAPTABILITY, INNOVATION AND SUSTAINABILITY, PROMOTING DIVERSITY ON STAGE, IN OUR REPERTOIRE, AND IN OUR STAFF AND LEADERSHIP, WITH A COMMITMENT TO WORLD.

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

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

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

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

MEMBERS VOTE FOR DIRECTORS PER THE ORGANIZATION BYLAWS.

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

LEGALLY REQUIRES APPROVAL BY THE MEMBERSHIP. THE MEMBERS MUST ALSO APPROVE ANY AMENDMENTS TO THE BYLAWS WHICH MATERIALLY OR ADVERSELY AFFECT THE RIGHTS OF MEMBERS AS TO VOTING, DISSOLUTION OR TRANSFER OF MEMBERSHIP; AMEND OR REPEAL THE ASSOCIATION'S OBJECTIVES AND PURPOSES; SPECIFY OR CHANGE THE NUMBER OF DIRECTORS ALLOWED OR REQUIRED; OR THE MAXIMUM OR MINIMUM NUMBER OF DIRECTORS, OR CHANGE FROM A FIXED TO A VARIABLE NUMBER OF DIRECTORS OR VICE-VERSA; OR AMEND OR REPEAL THE METHOD OF AMENDING THE BYLAWS.

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

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

A. AFTER PREPARATION OF THE FORM 990 BY THE CFO AND THE AUDIT FIRM, A DRAFT IS DISTRIBUTED TO THE AUDIT COMMITTEE FOR REVIEW AND INPUT. THE AUDIT COMMITTEE, SELECTED BY THE NOMINATING COMMITTEE OF THE BOARD AND ELECTED EACH YEAR BY THE MEMBERSHIP, IS COMPRISED OF INDIVIDUALS WHOSE BUSINESS AND PROFESSIONAL BACKGROUNDS BRING APPROPRIATE EXPERTISE TO THIS PROCESS. THE ASSOCIATION'S VICE PRESIDENT OF FINANCE IS ALSO A NON-VOTING MEMBER OF THE AUDIT COMMITTEE.

B. THE AUDIT COMMITTEE REVIEWS AND APPROVES THE 990. THE 990 IS DISTRIBUTED TO THE BOARD OF DIRECTORS BEFORE PUBLICATION, IN COMPLIANCE WITH IRS GUIDELINES. THE BOARD OF DIRECTORS ARE ENCOURAGED TO PROVIDE INPUT AND MAKE INQUIRIES AS THEY DEEM NECESSARY.

C. SHOULD ANY REVISIONS BE NECESSARY, THE UPDATED DRAFT OF THE FORM 990 IS THEN PROVIDED TO BOTH THE AUDIT COMMITTEE AND FULL BOARD FOR FINAL REVIEW. IT IS PROVIDED

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

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

TO THEM IN AMPLE TIME TO PERMIT THEM TO REVIEW THE CHANGES, TO ASK QUESTIONS AND / OR MAKE FINAL SUGGESTIONS BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.

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

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

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

MEMBERS OF THE BOARD NEGOTIATED THE COMPENSATION AND BENEFITS FOR THE GENERAL DIRECTOR IN JUNE OF 2015, WHICH RESULTED IN A WRITTEN EMPLOYMENT CONTRACT. THE TERM OF THE EMPLOYMENT CONTRACT WAS EXTENDED UNTIL JUNE 2024. IN SETTING THE GENERAL DIRECTOR'S COMPENSATION AND BENEFITS, MEMBERS OF THE BOARD REVIEWED THE GENERAL

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CON
DIRECTOR'S MERIT AND PRODUCTIVITY.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES
THE GENERAL DIRECTOR EVALUATES AND SETS OFFICER AND KEY EMPLOYEE COMPENSATION.
COMPENSATION FOR OFFICERS OR KEY EMPLOYEES IN 2022 CHANGED DUE TO MERIT &
PRODUCTIVITY GOALS.

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

SAN DIEGO OPERA ASSOCIATION MAKES ITS AUDITED FINANCIALS, CORPORATE BYLAWS, BOARD OF
DIRECTORS GOVERNANCE GUIDELINES, CONFLICT OF INTEREST POLICY AND COMMITTEE CHARTERS
AVAILABLE ON ITS WEBSITE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

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

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

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Sec 512(b)(13) controlled entity? | |
|----------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------|-----------------------------------------------------|----------------------------------|------------------------------------------|----|
| | | | | | | Yes | No |
| (1) SAN DIEGO OPERA ASSOC ENDOWMENT TR P.O. BOX 804358 CHICAGO, IL 60680 33-0519746 | SUPPORT SDO | CA | 501 (C) (3) | 12A | N/A | | X |
| (2) ----- ----- ----- | | | | | | | |
| (3) ----- ----- ----- | | | | | | | |
| (4) ----- ----- ----- | | | | | | | |

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

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

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Sec 512(b)(13) controlled entity? | |
|-------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------------|--------------------------------------------------|------------------------------|------------------------------------|-----------------------------|------------------------------------------|----|
| | | | | | | | | Yes | No |
| (1) ----- ----- ----- | | | | | | | | | |
| (2) ----- ----- ----- | | | | | | | | | |
| (3) ----- ----- ----- | | | | | | | | | |

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

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

| | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | | X |
| b Gift, grant, or capital contribution to related organization(s) | | X |
| c Gift, grant, or capital contribution from related organization(s) | | X |
| d Loans or loan guarantees to or for related organization(s) | | X |
| e Loans or loan guarantees by related organization(s) | | X |
| f Dividends from related organization(s) | | X |
| g Sale of assets to related organization(s) | | X |
| h Purchase of assets from related organization(s) | | X |
| i Exchange of assets with related organization(s) | | X |
| j Lease of facilities, equipment, or other assets to related organization(s) | | X |
| k Lease of facilities, equipment, or other assets from related organization(s) | | X |
| l Performance of services or membership or fundraising solicitations for related organization(s) | | X |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | X |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | X |
| o Sharing of paid employees with related organization(s) | | X |
| p Reimbursement paid to related organization(s) for expenses | | X |
| q Reimbursement paid by related organization(s) for expenses | | X |
| r Other transfer of cash or property to related organization(s) | | X |
| s Other transfer of cash or property from related organization(s) | X | |

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

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------------|-------------------------------|------------------------|----------------------------------------------|
| (1) SAN DIEGO OPERA ASSOC ENDOWMENT TRUST | S | 189,614 | COST |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|-----------------------------------------|-------------------------|--------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------|----|------------------------------|------------------------------------|--------------------------------------|----|----------------------------------------------------------------|-------------------------------------|----|-----------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) ----- ----- ----- | | | | | | | | | | | | | |
| (2) ----- ----- ----- | | | | | | | | | | | | | |
| (3) ----- ----- ----- | | | | | | | | | | | | | |
| (4) ----- ----- ----- | | | | | | | | | | | | | |
| (5) ----- ----- ----- | | | | | | | | | | | | | |
| (6) ----- ----- ----- | | | | | | | | | | | | | |
| (7) ----- ----- ----- | | | | | | | | | | | | | |
| (8) ----- ----- ----- | | | | | | | | | | | | | |

Part VII **Supplemental Information**

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

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

▶ **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 print | Name of exempt organization or other filer, see instructions. SAN DIEGO OPERA ASSOCIATION | Taxpayer identification number (TIN) 95-6044429 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite number. If a P.O. box, see instructions. 233 A STREET STE 500 | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN DIEGO, CA 92101-4095 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

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

• The books are in the care of ▶ JEANNIE POSNER 233 A STREET SUITE 500 SAN DIEGO CA 92101-40

Telephone No. ▶ 619-232-7636 Fax No. ▶ _____

• If the organization does not have an office or place of business in the United States, check this box ▶

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ▶ . If it is for part of the group, check this box ... ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 20 22, and ending 6/30, 20 23.

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

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|----|
| 3 a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions | 3 a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit | 3 b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions | 3 c | \$ | 0. |

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2022

For calendar year 2022 or other tax year beginning 7/01, 2022, and ending 6/30, 2023

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A <input type="checkbox"/> Check box if address changed. B Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A | Print or Type | <input type="checkbox"/> Check box if name changed and see instructions. SAN DIEGO OPERA ASSOCIATION 233 A STREET STE 500 SAN DIEGO, CA 92101-4095 C Book value of all assets at end of year. 13,243,536. | D Employer identification number 95-6044429 E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return. |
| G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university | | H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439 | |
| I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation. <input type="checkbox"/> | | J Enter the number of attached Schedules A (Form 990-T). 1 | |
| K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. . . . | | L The books are in care of <u>JEANNIE POSNER 233 A STREET SUITE 500 SAN DIEGO CA</u> Telephone number <u>619-232-7636</u> | |

Part I Total Unrelated Business Taxable Income

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions). | 1 | 0. |
| 2 Reserved. | 2 | |
| 3 Add lines 1 and 2. | 3 | 0. |
| 4 Charitable contributions (see instructions for limitation rules). | 4 | |
| 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3. | 5 | 0. |
| 6 Deduction for net operating loss. See instructions. SEE ST 1 | 6 | |
| 7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5. | 7 | 0. |
| 8 Specific deduction (generally \$1,000, but see instructions for exceptions). | 8 | 1,000. |
| 9 Trusts. Section 199A deduction. See instructions. | 9 | |
| 10 Total deductions. Add lines 8 and 9. | 10 | 1,000. |
| 11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero. | 11 | 0. |

Part II Tax Computation

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|
| 1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21). | 1 | 0. |
| 2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041). | 2 | |
| 3 Proxy tax. See instructions. | 3 | |
| 4 Other tax amounts. See instructions. | 4 | |
| 5 Alternative minimum tax (trusts only). | 5 | |
| 6 Tax on noncompliant facility income. See instructions. | 6 | |
| 7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies. | 7 | 0. |

BAA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|----|
| 1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 1a | | |
| b Other credits (see instructions) | 1b | | |
| c General business credit. Attach Form 3800 (see instructions) | 1c | | |
| d Credit for prior year minimum tax (attach Form 8801 or 8827) | 1d | | |
| e Total credits. Add lines 1a through 1d. | 1e | | 0. |
| 2 Subtract line 1e from Part II, line 7. | 2 | | 0. |
| 3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) | 3 | | |
| 4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here. | 4 | | 0. |
| 5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) | 5 | | |
| 6a Payments: A 2021 overpayment credited to 2022 | 6a | | |
| b 2022 estimated tax payments. Check if section 643(g) election applies. <input type="checkbox"/> | 6b | | |
| c Tax deposited with Form 8868. | 6c | | |
| d Foreign organizations: Tax paid or withheld at source (see instructions) | 6d | | |
| e Backup withholding (see instructions) | 6e | | |
| f Credit for small employer health insurance premiums (attach Form 8941) | 6f | | |
| g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total | 6g | | |
| 7 Total payments. Add lines 6a through 6g. | 7 | | 0. |
| 8 Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input type="checkbox"/> | 8 | | |
| 9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed | 9 | | |
| 10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid | 10 | | |
| 11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded | 11 | | |

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------|
| 1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here | Yes | No |
| 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. | | X |
| 3 Enter the amount of tax-exempt interest received or accrued during the tax year. \$ <u>0.</u> | | |
| 4 Enter available pre-2018 NOL carryovers here \$ <u>405,693.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part 1, line 6. | | |
| 5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. | | |
| Business Activity Code | Available post-2017 NOL carryover | |
| <u>711190</u> | \$ | <u>503,875.</u> |
| ----- | \$ | ----- |
| ----- | \$ | ----- |
| ----- | \$ | ----- |
| 6a Did the organization change its method of accounting? (see instructions) | | X |
| b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No", explain in Part V. | | |

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

| | | | | | |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Sign Here | 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 taxpayer) is based on all information of which preparer has any knowledge. | | | May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| | Signature of officer | Date | Title | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | CHERYL RHODE | CHERYL RHODE | | | P00234939 |
| | Firm's name | WEST RHODE & ROBERTS | | Firm's EIN | 33-0783983 |
| | Firm's address | 2741 4TH AVE SAN DIEGO, CA 92103 | | Phone no. | 619-615-5380 |

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Go to www.irs.gov/Form990T for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

| | |
|---------------------------------------------------------------------|-------------------------------------------------------|
| A Name of the organization SAN DIEGO OPERA ASSOCIATION | B Employer identification number 95-6044429 |
| C Unrelated business activity code (see instructions) 711190 | D Sequence: 1 of 1 |

E Describe the unrelated trade or business **BUILD EXHIBITS/OTHER ITEMS FOR 3RD PARTIES**

| Part I Unrelated Trade or Business Income | (A) Income | (B) Expenses | (C) Net |
|---------------------------------------------------------------------------------------------------|----------------------|--------------|----------|
| 1a Gross receipts or sales <u>1,132,738.</u> | | | |
| b Less returns and allowances _____ c Balance | 1c 1,132,738. | | |
| 2 Cost of goods sold (Part III, line 8) | 2 1,156,291. | | |
| 3 Gross profit. Subtract line 2 from line 1c | 3 -23,553. | | -23,553. |
| 4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions | 4a | | |
| b Net gain (loss) (Form 4797) (attach Form 4797). See instructions | 4b | | |
| c Capital loss deduction for trusts | 4c | | |
| 5 Income (loss) from a partnership or an S corporation (attach statement) | 5 | | |
| 6 Rent income (Part IV) | 6 | | |
| 7 Unrelated debt-financed income (Part V) | 7 | | |
| 8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) | 8 | | |
| 9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) | 9 | | |
| 10 Exploited exempt activity income (Part VIII) | 10 | | |
| 11 Advertising income (Part IX) | 11 | | |
| 12 Other income (see instructions; attach statement) | 12 | | |
| 13 Total. Combine lines 3 through 12 | 13 -23,553. | | -23,553. |

| Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|-----------|
| 1 Compensation of officers, directors, and trustees (Part X) | 1 | | |
| 2 Salaries and wages | 2 | | |
| 3 Repairs and maintenance | 3 | | |
| 4 Bad debts | 4 | | |
| 5 Interest (attach statement). See instructions | 5 | | |
| 6 Taxes and licenses | 6 | | |
| 7 Depreciation (attach Form 4562). See instructions | 7 | | |
| 8 Less depreciation claimed in Part III and elsewhere on return | 8a | | 8b |
| 9 Depletion | 9 | | |
| 10 Contributions to deferred compensation plans | 10 | | |
| 11 Employee benefit programs | 11 | | |
| 12 Excess exempt expenses (Part VIII) | 12 | | |
| 13 Excess readership costs (Part IX) | 13 | | |
| 14 Other deductions (attach statement) | 14 | | |
| 15 Total deductions. Add lines 1 through 14 | 15 | | |
| 16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | 16 | | -23,553. |
| 17 Deduction for net operating loss. See instructions SEE STATEMENT 2 | 17 | | |
| 18 Unrelated business taxable income. Subtract line 17 from line 16 | 18 | | -23,553. |

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form **990-T**) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

| | | | |
|---|--------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------|
| 1 | Inventory at beginning of year..... | 1 | |
| 2 | Purchases..... | 2 | |
| 3 | Cost of labor..... | 3 | |
| 4 | Additional section 263A costs (attach statement)..... | 4 | |
| 5 | Other costs (attach statement)..... | 5 | |
| 6 | Total. Add lines 1 through 5..... | 6 | |
| 7 | Inventory at end of year..... | 7 | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2..... | 8 | |
| 9 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

| | A | B | C | D |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------|---|---|---|
| 2 Rent received or accrued | | | | |
| a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)..... | | | | |
| b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | | | | |
| c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D... | | | | |
| 3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A).... | _____ | | | |
| 4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)..... | | | | |
| 5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)..... | _____ | | | |

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

| | A | B | C | D |
|--------------------------------------------------------------------------------------------------------------------------|-------|---|---|---|
| 2 Gross income from or allocable to debt-financed property..... | | | | |
| 3 Deductions directly connected with or allocable to debt-financed property | | | | |
| a Straight line depreciation (attach statement) | | | | |
| b Other deductions (attach statement)..... | | | | |
| c Total deductions (add lines 3a and 3b, columns A through D)..... | | | | |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)..... | | | | |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement)..... | | | | |
| 6 Divide line 4 by line 5..... | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6. | | | | |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)..... | _____ | | | |
| 9 Allocable deductions. Multiply line 3c by line 6.... | | | | |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)..... | _____ | | | |
| 11 Total dividends - received deductions included in line 10..... | _____ | | | |

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

| 1 Name of controlled organization | 2 Employer identification number | Exempt Controlled Organizations | | | |
|-----------------------------------|----------------------------------|--------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------|
| | | 3 Net unrelated income (loss) (see instructions) | 4 Total of specified payments made | 5 Part of column 4 that is included in the controlling organization's gross income | 6 Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

| Nonexempt Controlled Organizations | | | | |
|------------------------------------|--------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 7 Taxable income | 8 Net unrelated income (loss) (see instructions) | 9 Total of specified payments made | 10 Part of column 9 that is included in the controlling organization's gross income | 11 Deductions directly connected with income in column 10 |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | | Add columns 5 and 10. Enter here and on Part I, line 8, column (A) | Add columns 6 and 11. Enter here and on Part I, line 8, column (B) |

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

| 1 Description of income | 2 Amount of income | 3 Deductions directly connected (attach statement) | 4 Set-asides (attach statement) | 5 Total deductions and set-asides (add columns 3 and 4) |
|-------------------------|--------------------|-----------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------------------|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | Add amounts in column 2. Enter here and on Part I, line 9, column (A) | | Add amounts in column 5. Enter here and on Part I, line 9, column (B) |

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1 Description of exploited activity: _____ | |
| 2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, col (A) | 2 |
| 3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) | 3 |
| 4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7. | 4 |
| 5 Gross income from activity that is not unrelated business income | 5 |
| 6 Expenses attributable to income entered on line 5 | 6 |
| 7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 | 7 |

BAA

Part IX Advertising Income

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A _____
- B _____
- C _____
- D _____

Enter amounts for each periodical listed above in the corresponding column.

| | A | B | C | D |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|
| 2 Gross advertising income..... | | | | |
| a Add columns A through D. Enter here and on Part I, line 11, column (A)..... | | | | |
| 3 Direct advertising costs by periodical..... | | | | |
| a Add columns A through D. Enter here and on Part I, line 11, column (B)..... | | | | |
| 4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8..... | | | | |
| 5 Readership costs..... | | | | |
| 6 Circulation income..... | | | | |
| 7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero..... | | | | |
| 8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7..... | | | | |
| a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13..... | | | | |

Part X Compensation of Officers, Directors, and Trustees (see instructions)

| 1 Name | 2 Title | 3 Percent of time devoted to business | 4 Compensation attributable to unrelated business |
|--------|---------|---------------------------------------|---------------------------------------------------|
| | | % | |
| | | % | |
| | | % | |
| | | % | |

Total. Enter here and on Part II, line 1.....

Part XI Supplemental Information (see instructions)

**STATEMENT 1
FORM 990-T, PART I, LINE 6
NET OPERATING LOSS DEDUCTION**

| | | |
|------------------------------------------------------|----|----------|
| PRE-2018 NOLS CARRIED FORWARD FROM PRIOR YEAR | | 405,693. |
| PRE-2018 NOLS INCLUDED ON FORM 990-T, PART I, LINE 6 | 0. | |
| TOTAL PRE-2018 NOLS APPLIED | | 0. |
| PRE-2018 NOLS EXPIRING THIS TAX YEAR | | 0. |
| PRE-2018 NOLS CARRIED OVER TO SUBSEQUENT TAX YEARS | | 405,693. |

**STATEMENT 2
SCHEDULE A, PART II, LINE 17
NET OPERATING LOSS DEDUCTION**

| LOSS YEAR ENDING | ORIGINAL LOSS | LOSS PREVIOUSLY USED | LOSS AVAILABLE |
|----------------------------------------------------------------|------------------|----------------------------|-------------------|
| 6/30/19 | \$ 16,195. | \$ 0. | \$ 16,195. |
| 6/30/20 | 129,586. | 0. | 129,586. |
| 6/30/21 | 247,389. | 0. | 247,389. |
| 6/30/22 | 110,705. | 0. | 110,705. |
| NET OPERATING LOSS AVAILABLE | | | \$ 503,875. |
| TAXABLE INCOME | | | \$ -23,553. |
| 80% OF TAXABLE INCOME | | | \$ -18,842. |
| NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME) | | | <u>\$ 0.</u> |

**STATEMENT 3
SCHEDULE A, PART III, LINE 4B
OTHER COST OF GOODS SOLD**

| | |
|-------------------|--------------------|
| OTHER COSTS | \$ 410,035. |
| TOTAL | <u>\$ 410,035.</u> |

California Exempt Organization Annual Information Return

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) 7/01/2022, and ending (mm/dd/yyyy) 6/30/2023. Corporation/Organization name SAN DIEGO OPERA ASSOCIATION. California corporation number 0275573. FEIN 95-6044429. Street address 233 A STREET STE 500. City SAN DIEGO. State CA. Zip code 92101-4095.

A First return. B Amended return. C IRC Section 4947(a)(1) trust. D Final information return? E Check accounting method: 1 Cash 2 Accrual 3 Other. F Federal return filed? G Is this a group filing? H Is this organization in a group exemption?

I Did the organization have any changes to its guidelines not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 2 columns: Description and Amount. Rows include Receipts and Revenues (1-8) and Expenses (9-10). Total gross income is 7,452,162.

Table with 2 columns: Description and Amount. Rows include Filing Fee (11-15) and Balance due (16). Total balance due is 0.

Sign Here: 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. Signature of officer: CFO/COO.

Paid Preparer's Use Only: Preparer's signature: CHERYL RHODE. Firm's name: WEST RHODE & ROBERTS. Firm's address: 2741 4TH AVE, SAN DIEGO, CA 92103. Telephone: 619-615-5380.

May the FTB discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

| | | | | |
|------------------------------------|----|-------------------------------------------------------------------------------------------------------------------------------|----|-------------|
| Receipts from Other Sources | 1 | Gross sales or receipts from all business activities. See instructions. | 1 | 1,132,738. |
| | 2 | Interest | 2 | 69,463. |
| | 3 | Dividends | 3 | |
| | 4 | Gross rents | 4 | |
| | 5 | Gross royalties | 5 | |
| | 6 | Gross amount received from sale of assets (See instructions) | 6 | |
| | 7 | Other income. Attach schedule. SEE STATEMENT 1 | 7 | 3,000,374. |
| Expenses and Disbursements | 8 | Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. | 8 | 4,202,575. |
| | 9 | Contributions, gifts, grants, and similar amounts paid. Attach schedule. | 9 | |
| | 10 | Disbursements to or for members. | 10 | |
| | 11 | Compensation of officers, directors, and trustees. Attach schedule. | 11 | 679,288. |
| | 12 | Other salaries and wages. | 12 | 4,415,870. |
| | 13 | Interest | 13 | |
| | 14 | Taxes | 14 | 447,998. |
| | 15 | Rents | 15 | 774,717. |
| | 16 | Depreciation and depletion (See instructions) | 16 | 33,497. |
| | 17 | Other expenses and disbursements. Attach schedule. SEE STATEMENT 2 | 17 | 4,968,527. |
| | 18 | Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. | 18 | 11,319,897. |

| Schedule L Balance Sheet | | Beginning of taxable year | | End of taxable year | |
|----------------------------------|----------------------------------------------------|----------------------------------|-------------|----------------------------|-------------|
| | | (a) | (b) | (c) | (d) |
| Assets | | | | | |
| 1 | Cash | | 5,961,711. | | 2,104,918. |
| 2 | Net accounts receivable | | 696,817. | | 528,166. |
| 3 | Net notes receivable | | | | |
| 4 | Inventories | | 85,831. | | 65,405. |
| 5 | Federal and state government obligations | | | | |
| 6 | Investments in other bonds | | | | |
| 7 | Investments in stock STMT 3 | | 9,501,890. | | 9,084,120. |
| 8 | Mortgage loans | | | | |
| 9 | Other investments. Attach schedule. | | | | |
| 10a | Depreciable assets | 654,048. | | 732,374. | |
| b | Less accumulated depreciation | 538,930. | 115,118. | 572,427. | 159,947. |
| 11 | Land | | | | |
| 12 | Other assets. Attach schedule. STM 4 | | 564,948. | | 1,300,980. |
| 13 | Total assets | | 16,926,315. | | 13,243,536. |
| Liabilities and net worth | | | | | |
| 14 | Accounts payable | | 456,796. | | 438,502. |
| 15 | Contributions, gifts, or grants payable | | | | |
| 16 | Bonds and notes payable | | | | |
| 17 | Mortgages payable | | | | |
| 18 | Other liabilities. Attach schedule. STM 5 | | 917,842. | | 1,091,631. |
| 19 | Capital stock or principal fund | | 15,551,677. | | 11,713,403. |
| 20 | Paid-in or capital surplus. Attach reconciliation. | | | | |
| 21 | Retained earnings or income fund | | | | |
| 22 | Total liabilities and net worth | | 16,926,315. | | 13,243,536. |

| Schedule M-1 Reconciliation of income per books with income per return | | | | | |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------|----|-------------------------------------------------------------------------------------------|-------------|
| Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000. | | | | | |
| 1 | Net income per books | -3,788,682. | 7 | Income recorded on books this year not included in this return. Attach schedule. SEE ST 6 | 79,053. |
| 2 | Federal income tax | | 8 | Deductions in this return not charged against book income this year. | |
| 3 | Excess of capital losses over capital gains | | 9 | Total. Add line 7 and line 8 | 79,053. |
| 4 | Income not recorded on books this year. Attach schedule. | | 10 | Net income per return. | |
| 5 | Expenses recorded on books this year not deducted in this return. Attach schedule | | | Subtract line 9 from line 6. | -3,867,735. |
| 6 | Total. Add line 1 through line 5. | -3,788,682. | | | |

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

CALIFORNIA 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

Name of the organization

SAN DIEGO OPERA ASSOCIATION

Employer identification number

95-6044429

Organization type (check one):

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

[X] 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. \$ _____

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).

| | |
|------------------------------------------------------------|-----------------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|-----------------------------------------------------|

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 | CITY OF SAN DIEGO 202 C ST SAN DIEGO, CA 92101 | \$ 351,858. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE., NW WASHINGTON, DC 20224 | \$ 188,527. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | QUALCOMM 5775 MOREHOUSE DR BLDG 915J SAN DIEGO, CA 92121 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | JIM ALGERT ESTATE 1120 VIRGINIA WAY LA JOLLA, CA 92037 | \$ 220,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | LEE GOLDBERG PO BOX 300 RANCHO SANTA FE, CA 92067 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | DARLENE SHILEY PO BOX 207 PAUMA VALLEY, CA 92061 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|------------------------------------------------------------|-----------------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|-----------------------------------------------------|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7 | ELEANOR HUTCHINSON PARKER FDN 5836 BRITTANY FORREST LANE SAN DIEGO, CA 92130 | \$ 100,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | RICHARD DOOLEY TRUST 975 PALENCIA CT CHULA VISTA, CA 91910 | \$ 148,989. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | BEATRICE CHANCE 321 STAGE COACH RD OCEANSIDE, CA 92057 | \$ 250,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| --- | ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|------------------------------------------------------------|-----------------------------------------------------|
| Name of organization SAN DIEGO OPERA ASSOCIATION | Employer identification number 95-6044429 |
|------------------------------------------------------------|-----------------------------------------------------|

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------------|----------------------------------------------|-------------------------------------------------|----------------------|
| ----- | N/A ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |
| ----- | ----- ----- ----- | \$----- | ----- |

Name of organization **SAN DIEGO OPERA ASSOCIATION** Employer identification number **95-6044429**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | <i>N/A</i> | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (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 |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |
| | | | |

| (e) Transfer of gift | |
|-----------------------------------------|------------------------------------------|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |
| | |

SAN DIEGO OPERA ASSOCIATION

95-6044429

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

| | | |
|---------------------------------|-------|----------------------|
| INCOME FROM SPECIAL EVENTS..... | \$ | 296,159. |
| OTHER INCOME..... | | 40,984. |
| PROGRAM SERVICE REVENUE..... | | 2,663,231. |
| | TOTAL | <u>\$ 3,000,374.</u> |

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

| | | |
|--------------------------------|-------|----------------------|
| ADVERTISING AND PROMOTION..... | \$ | 647,360. |
| BANK AND OTHER FEES..... | | 105,007. |
| INSURANCE..... | | 58,714. |
| MEMBERSHIP AND DUES..... | | 44,918. |
| OFFICE EXPENSES..... | | 111,486. |
| OTHER EMPLOYEE BENEFIT..... | | 522,483. |
| OTHER EXPENSES..... | | 18,920. |
| OTHER FEES..... | | 29,407. |
| OUTSIDE SERVICES..... | | 316,289. |
| PRODUCTION COST..... | | 2,490,101. |
| SPECIAL EVENT EXPENSES..... | | 215,827. |
| TELEPHONE AND INTERNET..... | | 112,254. |
| TRAVEL..... | | 295,761. |
| | TOTAL | <u>\$ 4,968,527.</u> |

STATEMENT 3
FORM 199, SCHEDULE L, LINE 7
INVESTMENTS IN STOCKS

| | | |
|--------------------------------------|-------|----------------------|
| CHARITABLE GIFT ANNUITIES..... | \$ | 12,261. |
| KATHRYN HATTOX CHARITABLE TRUST..... | | 2,586,425. |
| POOLED INCOME FUND..... | | 118,116. |
| SAN DIEGO FOUNDATION FUND..... | | 2,611,680. |
| SAN DIEGO OPERA ENDOWMENT TRUST..... | | 3,755,638. |
| | TOTAL | <u>\$ 9,084,120.</u> |

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

| | | |
|--------------------------------------------|-------|----------------------|
| PREPAID EXPENSES AND DEFERRED CHARGES..... | | 431,446. |
| RIGHT OF USE OF ASSETS..... | | 869,534. |
| | TOTAL | <u>\$ 1,300,980.</u> |

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

| | |
|-----------------------------------|----------------------|
| CHARITABLE GIFT LIABILITIES..... | 8,344. |
| DEFERRED REVENUE..... | 204,754. |
| LEASE LIABILITY..... | 869,534. |
| POOLED INCOME FUND LIABILITY..... | 8,999. |
| TOTAL | <u>\$ 1,091,631.</u> |

STATEMENT 6
FORM 199, SCHEDULE M-1, LINE 7
INCOME RECORDED ON BOOKS NOT ON RETURN

| | |
|----------------------|-------------------|
| UNREALIZED LOSS..... | \$ 79,053. |
| TOTAL | <u>\$ 79,053.</u> |

CALIFORNIA STATEMENTS
SAN DIEGO OPERA

2022

95-6044429

STATEMENT 7
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, AND DIRECTORS

| NAME | TITLE AND AVERAGE HOURS PER WEEK DEVOTED | COMPEN- SATION | COMPEN- SATION FROM RELATED ORG | ESTIMATED AMOUNT OF COMPEN- SATION |
|-------------------------------|------------------------------------------------|-------------------|------------------------------------------|---------------------------------------------|
| JANET WHITE, MA., M.B.A, CSCI | PRESIDENT 4.00 | \$ - | \$ - | \$ - |
| SARAH B. MARSH-REBELO G.G. | CHAIRPERSON 4.00 | - | - | - |
| LINDA SPUCK | EXECUTIVE VP 4.00 | - | - | - |
| ROBERT H. KAPLAN, PH.D. | VP FINANCE 4.00 | - | - | - |
| CANDACE CARROLL | SECRETARY 4.00 | - | - | - |
| CLARICE PERKINS | DIRECTOR 2.00 | - | - | - |
| CAROL LAZIER | DIRECTOR 2.00 | - | - | - |
| COREEN G. PETTI | DIRECTOR 2.00 | - | - | - |
| BRETT MACLEOD | DIRECTOR 2.00 | - | - | - |
| CLAIRE REISS | DIRECTOR 2.00 | - | - | - |
| MICHAEL NOVAK | DIRECTOR 2.00 | - | - | - |
| JOAN HENKELMANN | DIRECTOR 2.00 | - | - | - |
| JOANN CLARK | DIRECTOR 2.00 | - | - | - |
| JOSEPH P. MARTINEZ | DIRECTOR 2.00 | - | - | - |
| KARL HOSTETLER, M.D. | DIRECTOR 2.00 | - | - | - |
| HOPE CARLSON | DIRECTOR 2.00 | - | - | - |
| GLORIA M. SHURMAN, PH.D. | DIRECTOR 2.00 | - | - | - |

2022

CALIFORNIA STATEMENTS
SAN DIEGO OPERA

95-6044429

STATEMENT 7

FORM 199, PART II, LINE 11

COMPENSATION OF OFFICERS, DIRECTORS, AND DIRECTORS

| NAME | TITLE AND AVERAGE HOURS PER WEEK DEVOTED | COMPEN- SATION | COMPEN- SATION FROM RELATED ORG | ESTIMATED AMOUNT OF COMPEN- SATION |
|--------------------------------|------------------------------------------------|-------------------|------------------------------------------|---------------------------------------------|
| RONALD G. LEONARDI, PH.D | DIRECTOR 2.00 | - | - | - |
| VERONICA LEFF, M.A.M. | DIRECTOR 2.00 | - | - | - |
| MARY LINDENSTEIN WALSHOK, PH.D | DIRECTOR 2.00 | - | - | - |
| BRETT MCCLAIN | DIRECTOR 2.00 | - | - | - |
| DAVID BENNETT | GENERAL DIRECTOR 40.00 | 372,231 | - | 18,900 |
| JEANNIE POSNER | CFO/COO 40.00 | 270,673 | - | 17,484 |
| TOTAL | | \$ 642,904 | \$ - | \$ 36,384 |

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) 7/01/2022, and ending (mm/dd/yyyy) 6/30/2023

Corporation/Organization name SAN DIEGO OPERA ASSOCIATION
California corporation number 0275573
FEIN 95-6044429
Street address (suite/room no.) 233 A STREET STE 500
City (if the corporation has a foreign address, see instructions.) SAN DIEGO
State CA ZIP code 92101-4095

Foreign country name Foreign province/state/county Foreign postal code

A First return filed? Yes No
B Is this an education IRA within the meaning of R&TC Section 23712? Yes No
C Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
D Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized
E Amended return? Yes No
F Accounting method used: (1) Cash (2) Accrual (3) Other
G Nature of trade or business BUILD EXHIBTS/OTHER I
H Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No
I Is this organization claiming any former; Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No
J Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? Yes No
K Unrelated Business Activity (UBA) code 711190
L Is this a hospital? Yes No

Table with 11 columns: Line number, Description, and Amount. Rows include Taxable Corporation (1-3), Taxable Trust (4), Tax Computation (5-11), Total Tax (12-14), Payments (15-19), and Use Tax/Tax Due/Overpayment (20-25).

| | | |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--|
| Refund or Amount Due | 26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24 ● 26 | |
| | a Fill in the account information to have the refund directly deposited. Routing number . . . ● 26 a | |
| | b Type: Checking ● <input type="checkbox"/> Savings ● <input type="checkbox"/> c Account Number ● 26 c | |
| | 27 Penalties and interest. See General Information M. ● 27 | |
| | 28 ● <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806. | |
| 29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24 ● 29 | | |

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 a Gross receipts or gross sales <u>1,132,738</u> . b Less returns and allowances _____ c Balance ● 1c | <u>1,132,738</u> . |
| 2 Cost of goods sold and/or operations (Schedule A, line 7) ● 2 | <u>1,156,291</u> . |
| 3 Gross profit. Subtract line 2 from line 1c ● 3 | <u>-23,553</u> . |
| 4 a Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541) ● 4a | |
| b Net gain (loss) from Part II, Schedule D-1 ● 4b | |
| c Capital loss deduction for trusts ● 4c | |
| 5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule ● 5 | |
| 6 Rental income (Schedule C) ● 6 | |
| 7 Unrelated debt-financed income (Schedule D) ● 7 | |
| 8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E) ● 8 | |
| 9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F) ● 9 | |
| 10 Exploited exempt activity income (Schedule G) ● 10 | |
| 11 Advertising income (Schedule H, Part III, Column A) ● 11 | |
| 12 Other income. Attach schedule ● 12 | |
| 13 Total unrelated trade or business income. Add line 3 through line 12. ● 13 | <u>-23,553</u> . |

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 14 Compensation of officers, directors, and trustees from Schedule I ● 14 | |
| 15 Salaries and wages ● 15 | |
| 16 Repairs ● 16 | |
| 17 Bad debts ● 17 | |
| 18 Interest. Attach schedule ● 18 | |
| 19 Taxes. Attach schedule ● 19 | |
| 20 Contributions. See instructions and attach schedule ● 20 | |
| 21 a Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F) ● 21 a | |
| b Less: depreciation claimed on Schedule A. See instructions ● 21 b | |
| 22 Depletion. Attach schedule ● 22 | |
| 23 a Contributions to deferred compensation plans ● 23 a | |
| b Employee benefit programs. See instructions ● 23 b | |
| 24 Other deductions. Attach schedule ● 24 | |
| 25 Total deductions. Add line 14 through line 24 ● 25 | |
| 26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13. ● 26 | <u>-23,553</u> . |
| 27 Excess advertising costs (Schedule H, Part III, Column B) ● 27 | |
| 28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26. ● 28 | <u>-23,553</u> . |
| 29 Specific deduction. See instructions ● 29 | |
| 30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28. ● 30 | <u>-23,553</u> . |

Sign Here

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed. 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 taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------|----------------------------------|
| Signature of officer | Title CFO/COO | Date | Telephone 619-232-7636 |
| Preparer's signature CHERYL RHODE | Date | Check if self-employed <input type="checkbox"/> | PTIN P00234939 |
| Firm's name (or yours, if self-employed) and address WEST RHODE & ROBERTS 2741 4TH AVE SAN DIEGO, CA 92103 | | | Firm's FEIN 33-0783983 |
| | | | Telephone 619-615-5380 |

May the FTB discuss this return with the preparer shown above? See instructions ● Yes No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) INVENTORIES AT COST OR MARKET, WHICHEVER IS LOWER

| | | | |
|----|-------------------------------------------------------------------------------------------------------------|----|------------|
| 1 | Inventory at beginning of year | 1 | 85,831. |
| 2 | Purchases | 2 | 725,830. |
| 3 | Cost of labor | 3 | |
| 4a | Additional IRC Section 263A costs. Attach schedule | 4a | |
| b | Other costs. Attach schedule | 4b | 410,035. |
| 5 | Total. Add line 1 through line 4b | 5 | 1,221,696. |
| 6 | Inventory at end of year | 6 | 65,405. |
| 7 | Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2 | 7 | 1,156,291. |

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No

Schedule B Tax Credits.

| | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------|------|---|---|
| 1 | Enter credit name | code | 1 | |
| 2 | Enter credit name | code | 2 | |
| 3 | Enter credit name | code | 3 | |
| 4 | Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11. | | | 4 |

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

| | | | |
|---|---------------------------------------------------------------------------------------------------------|----|--|
| 1 | Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834 | 1 | |
| 2 | Interest on tax attributable to installment: a Sales of certain timeshares or residential lots | 2a | |
| | b Method for non-dealer installment obligations | 2b | |
| 3 | IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles | 3 | |
| 4 | Credit recapture. Credit name | 4 | |
| 5 | Total. Combine the amounts on line 1 through line 4. See instructions | 5 | |

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method – Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

| | (a) Total within and outside California | (b) Total within California | (c) Percent within California [(b) ÷ (a)] x 100 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|-------------------------------------------------------|
| 1 Total sales | | | |
| 2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2. | | | |

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

| | (a) Total within and outside California | (b) Total within California | (c) Percent within California [(b) ÷ (a)] x 100 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|-------------------------------------------------------|
| 1 Property factor: See instructions | | | |
| 2 Payroll factor: Wages and other compensation of employees | | | |
| 3 Sales factor: Gross sales and/or receipts less returns and allowances | | | |
| 4 Total percentage: Add the percentages in column (c) | | | |
| 5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions. | | | |

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

| | | | | | |
|-----|-------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------|-----|------------------------------------------------------------------------|
| 1 | Description of property | 2 | Rent received or accrued | 3 | Percentage of rent attributable to personal property |
| | | | | | % |
| | | | | | % |
| | | | | | % |
| 4 | Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income | | 5 Complete if any item in column 3 is more than 10%, but not more than 50% | | |
| (a) | Deductions directly connected (attach schedule) | (b) | Income includible, column 2 less column 4(a) | (a) | Gross income reportable, column 2 x column 3 |
| | | | | (b) | Deductions directly connected with personal property (attach schedule) |
| | | | | (c) | Net income includible, column 5(a) less column 5(b) |
| | | | | | |
| | | | | | |

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

Table with 6 columns: 1 Description of debt-financed property, 2 Gross income from or allocable to debt-financed property, 3 Deductions directly connected with or allocable to debt-financed property (a) Straight-line depreciation, (b) Other deductions, 4 Amount of average acquisition indebtedness, 5 Average adjusted basis, 6 Debt basis percentage, 7 Gross income reportable, 8 Allocable deductions, 9 Net income (or loss) includible.

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

Table with 6 columns: 1 Description, 2 Amount, 3 Deductions directly connected, 4 Net investment income, 5 Set-asides, 6 Balance of investment income.

Total. Enter here and on Side 2, Part I, line 8. Enter gross income from members (dues, fees, charges, or similar amounts).

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Table with 6 columns for Exempt Controlled Organizations (1-6) and 6 columns for Nonexempt Controlled Organizations (7-11). Includes summary rows 4, 5, and 6.

Schedule G Exploited Exempt Activity Income, other than Advertising Income

Table with 8 columns: 1 Description of exploited activity, 2 Gross unrelated business income, 3 Expenses directly connected, 4 Net income from unrelated trade or business, 5 Gross income from activity that is not unrelated business income, 6 Expenses attributable to column 5, 7 Excess exempt expense, 8 Net income includible.

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising income or excess advertising costs, 5 Circulation income, 6 Readership costs, 7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.

Part II Income from Periodicals Reported on a Separate Basis

Table with 7 columns: d, e, f (rows) and corresponding columns for Name of periodical, Gross advertising income, Direct advertising costs, Advertising income or excess advertising costs, Circulation income, Readership costs, and Calculation instructions.

Part III Column A - Net Advertising Income

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, columns 4 or 7.

Part III Column B - Excess Advertising Costs

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4.

Schedule I Compensation of Officers, Directors, and Trustees

Table with 6 columns: 1 Name of officer, 2 SSN or ITIN, 3 Title, 4 Percent of time devoted to business, 5 Compensation attributable to unrelated business, 6 Expense account allowances.

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

Table with 7 columns: 1 Group and guideline class or description of property, 2 Date acquired (dd/mm/yyyy), 3 Cost or other basis, 4 Depreciation allowed or allowable in prior years, 5 Method of computing depreciation, 6 Life or rate, 7 Depreciation for this year.

2022

**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations**

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Corporation name SAN DIEGO OPERA ASSOCIATION | California corporation number 0275573 |
| During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> C corporation <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input checked="" type="radio"/> <input checked="" type="checkbox"/> Exempt organization <input checked="" type="radio"/> <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation) | FEIN 95-6044429 |

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------------------|
| 1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number | 1 | <u>23,553.</u> |
| 2 2022 disaster loss included in line 1. Enter as a positive number | 2 | <u> </u> |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions | 3 | <u>23,553.</u> |
| 4a Enter the amount of the loss incurred by a new business included in line 3 | 4a | <u> </u> |
| b Enter the amount of the loss incurred by an eligible small business included in line 3 .. | 4b | <u> </u> |
| c Add line 4a and line 4b | 4c | <u> </u> |
| 5 General NOL. Subtract line 4c from line 3 | 5 | <u>23,553.</u> |
| 6 Current year NOL. Add line 2, line 4c, and line 5. See instructions | <input checked="" type="radio"/> 6 | <u>23,553.</u> |

Part II NOL carryover and disaster loss carryover limitations. See instructions.

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------|
| 1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)..... <input checked="" type="radio"/> | (g) | Available balance |
| | | |

Prior Year NOLs

| (a) Year of loss | (b) Code – See instructions | (c) Type of NOL – See below* | (d) Initial loss – See instructions | (e) Carryover from 2021 | (f) Amount used in 2022 | (h) Carryover to 2023 col. (e) minus col. (f) |
|-----------------------------------------|-----------------------------------|---------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------|-----------------------------------------------------|
| 2 <input checked="" type="radio"/> 2020 | | ESB | 247,389. | <input checked="" type="radio"/> 247,389. | 0. | <input checked="" type="radio"/> 247,389. |
| <input checked="" type="radio"/> 2021 | | ESB | 110,705. | <input checked="" type="radio"/> 110,705. | 0. | <input checked="" type="radio"/> 110,705. |
| <input type="radio"/> | | | | <input type="radio"/> | | <input type="radio"/> |
| <input type="radio"/> | | | | <input type="radio"/> | | <input type="radio"/> |

Current Year NOLs

| Year | Type of NOL | Initial loss | Carryover | Amount used | Carryover to 2023 |
|--------|-------------|--------------|-----------|-------------|----------------------------------------------|
| 3 2022 | DIS | | | | col. (d) minus col. (f) See instructions. |
| 4 2022 | GEN | 23,553. | | | 23,553. |
| 2022 | | | | | |
| 2022 | | | | | |
| 2022 | | | | | |

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2022 NOL deduction

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------|
| 1 Total the amounts in Part II, line 2, column (f) | <input checked="" type="radio"/> 1 | <u>0.</u> |
| 2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- | 2 | <u>0.</u> |
| 3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7 | <input checked="" type="radio"/> 3 | <u>0.</u> |

STATEMENT 1
FORM 109, SCHEDULE A, LINE 4B
OTHER COSTS

| | | |
|-------------------|-------|-----------------|
| OTHER COSTS | \$ | 410,035. |
| | TOTAL | <u>410,035.</u> |



(For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>SAN DIEGO OPERA ASSOCIATION Name of Organization</p> <p>List all DBAs and names the organization uses or has used 233 A STREET STE 500 Address (Number and Street)</p> <p>SAN DIEGO, CA 92101-4095 City or Town, State, and ZIP Code</p> <p>619-232-7636 Telephone Number</p> <p style="text-align: right;">E-mail Address</p> | <p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p>State Charity Registration Number <u>6066</u></p> <p>Corporation or Organization No. <u>0275573</u></p> <p>Federal Employer ID No. <u>95-6044429</u></p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
Make Check Payable to Department of Justice**

| Total Revenue | Fee | Total Revenue | Fee | Total Revenue | Fee |
|---------------------------------|------|--------------------------------------|-------|-----------------------------------------|---------|
| Less than \$50,000 | \$25 | Between \$250,001 and \$1 million | \$100 | Between \$20,000,001 and \$100 million | \$800 |
| Between \$50,000 and \$100,000 | \$50 | Between \$1,000,001 and \$5 million | \$200 | Between \$100,000,001 and \$500 million | \$1,000 |
| Between \$100,001 and \$250,000 | \$75 | Between \$5,000,001 and \$20 million | \$400 | Greater than \$500 million | \$1,200 |

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/22 ending 6/30/23) list:

Total Revenue \$ (including noncash contributions) 7,236,335. **Noncash Contributions \$** 0. **Total Assets \$** 13,243,536.

Program Expenses \$ 9,470,640. **Total Expenses \$** 11,319,897.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| 1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 1 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6 During this reporting period, did the organization hold a raffle for charitable purposes? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7 Does the organization conduct a vehicle donation program? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

| | | | |
|-------------------------------|-----------------------|---------|------|
| | JEANNIE POSNER | CFO/COO | |
| Signature of Authorized Agent | Printed Name | Title | Date |

STATEMENT 1
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

CITY OF SAN DIEGO
202 C STREET CITY ADMINISTRATION BUILDING
SAN DIEGO, CA 92101-4106
LETICIA GOMEZ FRANCO
619-236-6800

INTERNAL REVENUE SERVICE
1111 CONSTITUTION AVE., NW
WASHINGTON, DC 20224

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2022

8453-EO

| | |
|----------------------------------------------------------------|-----------------------------------------|
| Exempt Organization name SAN DIEGO OPERA ASSOCIATION | Identifying number 95-6044429 |
|----------------------------------------------------------------|-----------------------------------------|

Part I Electronic Return Information (whole dollars only)

| | | |
|-------------------------------------------------------------|---|-------------|
| 1 Total gross receipts (Form 199, line 4) | 1 | 8,628,324. |
| 2 Total gross income (Form 199, line 8) | 2 | 7,452,162. |
| 3 Total expenses and disbursements (Form 199, line 9) | 3 | 11,319,897. |

Part II Settle Your Account Electronically for Taxable Year 2022

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
 6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2022 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here Signature of officer _____ Date _____ Title **CFO/COO**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

| | | | | | |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------|-------------------------------------------------|----------------------------------|
| ERO Must Sign | ERO's signature ▶ CHERYL RHODE | Date | Check if also paid preparer <input checked="" type="checkbox"/> | Check if self-employed <input type="checkbox"/> | ERO's PTIN P00234939 |
| | Firm's name (or yours if self-employed) and address ▶ WEST RHODE & ROBERTS 2741 4TH AVE SAN DIEGO | | | | Firm's FEIN 33-0783983 |
| | | | | CA | ZIP code 92103 |

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

| | | | | |
|--------------------------------|----------------------------------------------------------------|------|-------------------------------------------------|----------------------|
| Paid Preparer Must Sign | Paid preparer's signature ▶ _____ | Date | Check if self-employed <input type="checkbox"/> | Paid preparer's PTIN |
| | Firm's name (or yours if self-employed) and address ▶ _____ | | | Firm's FEIN |
| | | | | ZIP code |