

Return of Organization Exempt From Income Tax

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

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

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 10/01, 2017, and ending 9/30, 2018

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C MEROLA OPERA PROGRAM 601 VAN NESS AVENUE S SAN FRANCISCO, CA 94102	D Employer identification number 94-6084831
		E Telephone number 415-936-2324

F Name and address of principal officer: JEAN K. KELLOGG SAME AS C ABOVE	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)

J Website: WWW.MEROLA.ORG	H(c) Group exemption number ▶
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: 1957 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>MEROLA OPERA PROGRAM'S MISSION IS THE CONTINUING EDUCATION AND PROFESSIONAL TRAINING OF THE FINEST YOUNG OPERATIC TALENT AND THE DEVELOPMENT OF THIS TALENT INTO PROFESSIONAL OPERA SINGERS, COACHES, CONDUCTORS, AND DIRECTORS OF THE HIGHEST ARTISTIC CALIBER.</u>
	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 44
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 44
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) 5 9
	6 Total number of volunteers (estimate if necessary) 6 70
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
b Net unrelated business taxable income from Form 990-T, line 34. 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 8 1,853,114.
	9 Program service revenue (Part VIII, line 2g) 9 154,103.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 2,010,459.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 276,405.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 4,294,081.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 186,769.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 14 182,064.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 625,277.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 399,189.
	b Total fundraising expenses (Part IX, column (D), line 25) b 399,189.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 2,432,612.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 3,244,658.
19 Revenue less expenses. Subtract line 18 from line 12. 19 1,049,423.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 20 29,476,034.
	21 Total liabilities (Part X, line 26) 21 117,341.
	22 Net assets or fund balances. Subtract line 21 from line 20. 22 29,358,693.

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
	JEAN K. KELLOGG	EXECUTIVE DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DOUGLAS W. REGALIA	DOUGLAS W. REGALIA			P00186389
	Firm's name ▶ REGALIA & ASSOCIATES, CPAS	Firm's EIN ▶ 68-0260103			
	Firm's address ▶ 103 TOWN & COUNTRY DR., STE. K DANVILLE, CA 94526	Phone no. (925) 314-0390			

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. []

1 Briefly describe the organization's mission:

MEROLA OPERA PROGRAM IS A SAN FRANCISCO BASED TRAINING PROGRAM FOR OPERA SINGERS, COACHES, AND STAGE DIRECTORS.

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 \$ 2,366,786. including grants of \$ 182,064.) (Revenue \$ 165,973.)

THE MEROLA OPERA PROGRAM

EACH YEAR, MORE THAN 600 ARTISTS BETWEEN THE AGES OF 20 AND 34 AUDITION AT SITES ACROSS THE COUNTRY AND FEWER THAN 30 ARE CHOSEN, MAKING IT AN HONOR TO BE ACCEPTED INTO THE MEROLA OPERA PROGRAM.

MEROLA PARTICIPANTS RECEIVE INTENSIVE TRAINING FOR 11 WEEKS. FIVE APPRENTICE COACHES ARRIVE ONE WEEK EARLY FOR A TWELFTH WEEK OF TRAINING DESIGNED TO ENRICH THEIR MEROLA EXPERIENCE.

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

THE PROGRAM INCLUDES:

MUSICAL STYLE AND INTERPRETATION; STAGE TECHNIQUE; ENSEMBLE WORK; MOVEMENT; ACCOMPANIMENT; MAKEUP; ACTING; FENCING; CONDUCTING; VOCAL ROLE COACHING; PROMPTING; LANGUAGES AND DICTION; AND CAREER COACHING.

THE TRUE HIGHLIGHT OF THE PROGRAM IS THE OFFERING OF MASTER CLASSES, WHERE SOME OF OPERA'S MOST EXCITING LEENDS TRANSFER THEIR KNOWLEDGE TO THE NEXT GENERATION OF MEROLA ARTISTS. PARTICIPANTS HAVE SEVERAL CHANCES TO DEMONSTRATE THEIR ARTISTIC GROWTH AS THEY PEFORM TWO FULLY-STAGED OPERAS DURING THE SUMMER, A SCENES CONCERT, AND THE FAMED MEROLA GRAND FINALE AT THE WAR MEMORIAL OPERA HOUSE.

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

THE PROGRAM IS OFFERED FREE OF FINANCIAL BURDEN TO THE ARTISTS, INCLUDING THEIR TRANSPORTATION, HOUSING, ALL TRAINING, AND A WEEKLY STIPEND. TO ACCOMPLISH THIS GOAL, THE PROGRAM RELIES ON THE SUPPORT OF COUNTLESS INDIVIDUALS, FOUNDATIONS AND OTHER GRANTING ENTITIES.

MEROLA ARTISTS COMPLETE THE PROGRAM WITH A CLEAR IDEA OF WHAT THEIR NEXT STEPS WILL BE MUSICALLY, ARTISTICALLY AND TECHNICALLY AS THEY PURSUE THEIR CAREERS IN OPERA. SOME STUDENTS PARTICIPATE IN THE PROGRAM FOR A SECOND SUMMER AND A SELECT FEW GO ON TO BECOME ADLER FELLOWS WITH THE SAN FRANCISCO OPERA.

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

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

4e Total program service expenses 2,366,786.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		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>		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>		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>		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>		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>		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>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	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>	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>	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>		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>		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>	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>	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>	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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>	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>		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>	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)		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>	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>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		X
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 '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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>	X	
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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form **990** (2017)

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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 89		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	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. 2 a 9		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
4 a	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
4 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).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	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	
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
7 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	
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d 		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 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.		
9 a	Did the sponsoring organization make any taxable distributions under section 4966?		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a 		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b 		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. 11 a 		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b 		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a 		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b 		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 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.		
13 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. 13 b 		
13 c	Enter the amount of reserves on hand. 13 c 		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year 1 a 44 If there are material differences in voting rights among members SEE SCH. O of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1 b	Enter the number of voting members included in line 1a, above, who are independent 1 b 44		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders? SEE SCHEDULE O	X	
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? SEE SCHEDULE O	X	
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? SEE SCH O	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	a The governing body?	X	
8 b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
 MARK SHATTUCK 601 VAN NESS AVENUE, SUITE S SAN FRANCISCO CA 94102 415-936-2324

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) JAYNE DAVIS CHAIRMAN	15 0	X		X			0.	0.	0.
(2) CARLYN CLAUSE PRESIDENT	20 0	X		X			0.	0.	0.
(3) MARY SUE BIZZARRI VICE PRESIDENT	5 0	X		X			0.	0.	0.
(4) PAMELA GEORGE VICE PRESIDENT	5 0	X		X			0.	0.	0.
(5) BLANCHE GERMAIN STREETER VICE PRESIDENT	5 0	X		X			0.	0.	0.
(6) GEORGE CROW TREASURER	20 0	X		X			0.	0.	0.
(7) ROBERT B MISON SECRETARY	5 0	X		X			0.	0.	0.
(8) ADAM A. BIER DIRECTOR	2 0	X					0.	0.	0.
(9) BARBARA BRUSER CLARK DIRECTOR	2 0	X					0.	0.	0.
(10) MICHAEL COLBRUNO DIRECTOR	2 0	X					0.	0.	0.
(11) THE HON. MARIE BERTILLION COLL DIRECTOR	2 0	X					0.	0.	0.
(12) HUGH COUGHLIN DIRECTOR	2 0	X					0.	0.	0.
(13) DR. JAMES T CROSS DIRECTOR	2 0	X					0.	0.	0.
(14) BEATRICE GOMORY DIRECTOR	2 0	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MARY HENDERSON DIRECTOR	2 0	X					0.	0.	0.	
(16) DANA TURKINGTON HORNER DIRECTOR	2 0	X					0.	0.	0.	
(17) DAVID HUGLE DIRECTOR	2 0	X					0.	0.	0.	
(18) ROBERT B JACOBY DIRECTOR	2 0	X					0.	0.	0.	
(19) MICHAEL KALKSTEIN DIRECTOR	2 0	X					0.	0.	0.	
(20) DR. JOAN B. KELLY DIRECTOR	2 0	X					0.	0.	0.	
(21) DR. WILLIAM W KWAN DIRECTOR	2 0	X					0.	0.	0.	
(22) NAFISEH LINDBERG DIRECTOR	2 0	X					0.	0.	0.	
(23) SYLVIA R. LINDSEY DIRECTOR	2 0	X					0.	0.	0.	
(24) LINDSAY MACDERMID DIRECTOR	2 0	X					0.	0.	0.	
(25) DR. MYRON MARX DIRECTOR	2 0	X					0.	0.	0.	
1 b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							245,918.	0.	31,247.	
d Total (add lines 1b and 1c)							245,918.	0.	31,247.	
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 2										

	Yes	No
3 Did the organization list any former officer, director, or 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
SAN FRANCISCO OPERA ASSOCIATION 301 VAN NESS AVENUE SAN FRANCISCO, C	ARTIST TRAINING	2,059,246.
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		

Department of the Treasury
Internal Revenue Service

Name of the Organization MEROLA OPERA PROGRAM	Employer Identification number 94-6084831
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Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
PAMELA ZELL RIGG DIRECTOR	2 0	X						0.	0.	0.
DR. DAVID D. STEIN DIRECTOR	2 0	X						0.	0.	0.
RUTH UCHIMURA DIRECTOR	2 0	X						0.	0.	0.
SUSAN WALKER DIRECTOR	2 0	X						0.	0.	0.
CAROL WEITZ DIRECTOR	2 0	X						0.	0.	0.
PATRICK WILKEN DIRECTOR	2 0	X						0.	0.	0.
CHRISTOPHER WISEMAN DIRECTOR	2 0	X						0.	0.	0.
SUSAN YORK DIRECTOR	2 0	X						0.	0.	0.
STEPHEN N. ZILLES DIRECTOR	2 0	X						0.	0.	0.
DONNA L. BLACKER EMERITUS DIR.	0 0	X						0.	0.	0.
PEGGY DENNIS EMERITUS DIR.	0 0	X						0.	0.	0.
ASHLEY CRAWFORD DIRECTOR	2 0	X						0.	0.	0.
ANITA WEISSBERG EMERITUS DIR.	0 0	X						0.	0.	0.
JEAN K. KELLOGG EXECUTIVE DIR.	40 0	X		X				144,221.	0.	14,143.
JEANNE DORWARD DIRECTOR	2 0	X						0.	0.	0.
DONALD MCGEE DIRECTOR	2 0	X						0.	0.	0.
OLIVIA WARE DIRECTOR	2 0	X						0.	0.	0.
JENNIFER BRAHM DIRECTOR	2 0	X						0.	0.	0.
DENNIS ZHANG DIRECTOR	2 0	X						0.	0.	0.
MEL HETZEL DIRECTOR	2 0	X						0.	0.	0.
MARK SHATTUCK DIR OF FINANCE	40 0					X		101,697.	0.	17,104.

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	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c 9,000.				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 35,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 2,839,116.				
	g Noncash contributions included in lines 1a-1f: \$	19,820.				
	h Total. Add lines 1a-1f. ▶	2,883,116.				
	Program Service Revenue	2 a <u>PERFORMANCE REVENUES</u>				
		Business Code 711130	165,973.	165,973.		
b _____						
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f. ▶		165,973.				
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) ▶		896,768.		896,768.	
	4 Income from investment of tax-exempt bond proceeds . . . ▶					
	5 Royalties ▶					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	1,406,920.			
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)	1,406,920.			
	d Net gain or (loss) ▶		1,406,920.		1,406,920.	
	8 a Gross income from fundraising events (not including \$ 9,000. of contributions reported on line 1c). See Part IV, line 18	a 314,240.				
		b Less: direct expenses	b 106,992.			
c Net income or (loss) from fundraising events ▶			207,248.			
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d. ▶					
12 Total revenue. See instructions. ▶		5,560,025.	165,973.	0.	2,303,688.	

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.	125,969.	125,969.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	56,095.	56,095.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	144,221.	50,477.	28,844.	64,900.
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.	366,373.	138,443.	124,334.	103,596.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	25,619.	9,479.	7,686.	8,454.
9 Other employee benefits.	42,603.	15,763.	12,781.	14,059.
10 Payroll taxes.	39,100.	14,467.	11,730.	12,903.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	19,525.		19,525.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	192,442.		192,442.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	15,255.		255.	15,000.
12 Advertising and promotion.	38,086.			38,086.
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	41,967.	4,379.	30,451.	7,137.
17 Travel.				
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.	8,933.		8,933.	
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACTED ARTIST DEVELOPMENT</u>	1,808,825.	1,808,825.		
b <u>PRINTING AND GRAPHIC DESIGN</u>	71,334.	46,557.	6.	24,771.
c <u>RENTAL EXPENSE</u>	71,052.	37,556.		33,496.
d <u>HOSPITALITY</u>	57,721.	23,972.	154.	33,595.
e All other expenses.	107,411.	34,804.	29,415.	43,192.
25 Total functional expenses. Add lines 1 through 24e.	3,232,531.	2,366,786.	466,556.	399,189.
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	435,930.	1	504,595.
	2 Savings and temporary cash investments	240,612.	2	225,652.
	3 Pledges and grants receivable, net	112,693.	3	192,541.
	4 Accounts receivable, net	15,137.	4	22,608.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	206,974.	9	321,912.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10 a 87,011.		
	b Less: accumulated depreciation	10 b 70,391.	25,554.	10 c 16,620.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11	27,899,564.	12	29,497,608.
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	539,570.	15	563,199.
16 Total assets. Add lines 1 through 15 (must equal line 34)	29,476,034.	16	31,344,735.	
Liabilities	17 Accounts payable and accrued expenses	40,507.	17	34,362.
	18 Grants payable		18	
	19 Deferred revenue	76,834.	19	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 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 ..		25	14,026.
	26 Total liabilities. Add lines 17 through 25	117,341.	26	48,388.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	13,509,292.	27	14,568,572.
	28 Temporarily restricted net assets	1,881,056.	28	2,580,105.
	29 Permanently restricted net assets	13,968,345.	29	14,147,670.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	29,358,693.	33	31,296,347.
	34 Total liabilities and net assets/fund balances	29,476,034.	34	31,344,735.

BAA

Form 990 (2017)

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	5,560,025.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,232,531.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,327,494.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	29,358,693.
5	Net unrealized gains (losses) on investments	5	-470,890.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	57,421.
9	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	9	23,629.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	31,296,347.

Part XII Financial Statements and Reporting

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

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

BAA

Form **990** (2017)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 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 in 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,320,457.	1,672,808.	1,122,425.	1,853,114.	2,883,116.	8,851,920.
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	1,320,457.	1,672,808.	1,122,425.	1,853,114.	2,883,116.	8,851,920.
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)						440,620.
6 Public support. Subtract line 5 from line 4						8,411,300.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	1,320,457.	1,672,808.	1,122,425.	1,853,114.	2,883,116.	8,851,920.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	816,560.	816,560.	750,662.	790,108.	896,768.	4,070,658.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10						12,922,578.
12 Gross receipts from related activities, etc. (see instructions)					12	780,601.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)).	14	65.09 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	65.47 %

16a **33-1/3% support test—2017.** 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—2016.** 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—2017.** 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—2016.** 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2017. 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—2016. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
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)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) 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).</i>		
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? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
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)? <i>If 'Yes,' answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? <i>If 'Yes' to a, b, or c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	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 in (2), 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 government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
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 in (a) 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 (a) and (b) 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>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 1-1/2% 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 .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 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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.....			
c From 2014.....			
d From 2015.....			
e From 2016.....			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013.....			
b Excess from 2014.....			
c Excess from 2015.....			
d Excess from 2016.....			
e Excess from 2017.....			

BAA

Schedule A (Form 990 or 990-EZ) 2017

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.)

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

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Schedule of Contributors

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

OMB No. 1545-0047

2017

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

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

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

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
---	---

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 439,536.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 424,099.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	----- ----- -----	\$ 69,104.	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.)

Name of organization

Employer identification number

MEROLA OPERA PROGRAM

94-6084831

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
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization: MEROLA OPERA PROGRAM
 Employer identification number: 94-6084831

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
	N/A		

(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

2017

Open to Public Inspection

Name of the organization

Employer identification number

MEROLA OPERA PROGRAM

94-6084831

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 (e.g., 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 7/25/06, and not on a historic structure listed in the National Register.....	2 d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

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

(i) 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 SFAS 116 (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 are a significant use of its collection items (check all that apply):

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

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' 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	28,033,499.	26,134,411.	25,619,745.	26,724,690.	25,320,382.
b Contributions	1,146,726.	520,231.	5,190.	10,916.	134,172.
c Net investment earnings, gains, and losses	1,658,651.	2,950,829.	1,942,331.	-513,028.	2,215,067.
d Grants or scholarships	125,969.	172,699.	162,309.	134,066.	132,350.
e Other expenditures for facilities and programs	1,354,841.	1,399,273.	1,270,546.	468,767.	812,581.
f Administrative expenses					
g End of year balance	29,358,066.	28,033,499.	26,134,411.	25,619,745.	26,724,690.

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

- a Board designated or quasi-endowment ▶ 43.00 %
 - b Permanent endowment ▶ 48.00 %
 - c Temporarily restricted endowment ▶ 9.00 %
- 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?		

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' 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		87,011.	70,391.	16,620.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 16,620.

BAA

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 <u>CASH AND EQUIVALENTS</u>	1,635,888.	END OF YEAR MARKET VALUE
(A) <u>EQUITIES</u>	16,237,217.	END OF YEAR MARKET VALUE
(B) <u>FIXED INCOME</u>	10,620,478.	END OF YEAR MARKET VALUE
(C) <u>ALTERNATIVE ASSET - REAL ESTATE</u>	1,004,025.	END OF YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	29,497,608.	

Part VIII Investments – Program Related.

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

(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. N/A

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

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <u>FISCAL SPONSORSHIP PAYABLE</u>	14,026.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	14,026.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	5,196,776.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a	-470,890.	
	b Donated services and use of facilities	2b	276,454.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.) SEE PART XIII	2d	23,629.	
	e Add lines 2a through 2d	2e	-170,807.	
3	Subtract line 2e from line 1		3	5,367,583.
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	192,442.	
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c	192,442.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,560,025.

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	3,316,543.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	276,454.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	276,454.	
3	Subtract line 2e from line 1		3	3,040,089.
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	192,442.	
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c	192,442.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,232,531.

Part XIII Supplemental Information.

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

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

DONOR DESIGNATED FUNDS ARE USED ACCORDING TO THE DONORS' DESIGNATED PURPOSES. THESE AND BOARD DESIGNATED FUNDS ARE USED FOR PURPOSES SUCH AS SPONSORSHIP OF PRODUCTIONS AND ARTISTS AND SUPPORT OF CAREER GRANT PROGRAM.

PART X - FIN 48 FOOTNOTE

INCOME TAXES

FINANCIAL STATEMENT PRESENTATION FOLLOWS THE RECOMMENDATIONS OF ASC 740, INCOME

TAXES. UNDER ASC 740, MEROLA IS REQUIRED TO REPORT INFORMATION REGARDING ITS

Part XIII Supplemental Information (continued)**PART X - FIN 48 FOOTNOTE (CONTINUED)**

EXPOSURE TO VARIOUS TAX POSITIONS TAKEN BY MEROLA AND REQUIRES A TWO-STEP PROCESS THAT SEPARATES RECOGNITION FROM MEASUREMENT. THE FIRST STEP IS DETERMINING WHETHER A TAX POSITION HAS MET THE RECOGNITION THRESHOLD; THE SECOND STEP IS MEASURING A TAX POSITION THAT MEETS THE RECOGNITION THRESHOLD. MANAGEMENT BELIEVES THAT MEROLA HAS ADEQUATELY EVALUATED ITS CURRENT TAX POSITIONS AND HAS CONCLUDED THAT AS OF SEPTEMBER 30, 2018, MEROLA DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS FOR WHICH A RESERVE OR AN ACCRUAL FOR A TAX LIABILITY WOULD BE NECESSARY.

MEROLA HAS RECEIVED NOTIFICATION FROM THE INTERNAL REVENUE SERVICE AND THE STATE OF CALIFORNIA THAT IT QUALIFIES FOR TAX-EXEMPT STATUS UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE AND SECTION 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE. THE EXEMPTIONS ARE SUBJECT TO PERIODIC REVIEW BY THE FEDERAL AND STATE TAXING AUTHORITIES AND MANAGEMENT IS CONFIDENT THAT MEROLA CONTINUES TO SATISFY ALL FEDERAL AND STATE STATUTES IN ORDER TO QUALIFY FOR CONTINUED TAX EXEMPTION STATUS. MEROLA MAY PERIODICALLY RECEIVE UNRELATED BUSINESS INCOME (SUCH AS PROGRAM ADVERTISING INCOME) REQUIRING MEROLA TO FILE SEPARATE TAX RETURNS UNDER FEDERAL AND STATE STATUTES. UNDER SUCH CONDITIONS, MEROLA CALCULATES AND ACCRUES THE APPLICABLE TAXES.

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

CHANGE IN VALUE OF CRT.....	\$	23,629.
	TOTAL	<u>\$ 23,629.</u>

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

Part I **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b.

- 1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. **PART V**
- 3 **Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) EUROPE			CAREER GRANTS		7,005.
(2) NORTH AMERICA			CAREER GRANTS		20,502.
(3) OCEANIA			CAREER GRANTS		5,708.
(4) MIDDLE EAST			CAREER GRANTS		5,291.
(5) CENTRAL AMERICA			CAREER GRANTS		3,436.
(6) ASIA			CAREER GRANTS		14,153.
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3 a Sub-total					56,095.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b) . . .	0	0			56,095.

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

Schedule F (Form 990) 2017

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered 'Yes' on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. ▶ 0

3 Enter total number of other organizations or entities. ▶ 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered 'Yes' on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region PART V	(c) Number of recipients PART V	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) CAREER GRANTS	ASIA	3	14,153.	CHECKS			
(2) CAREER GRANTS	CENTRAL AMERICA	1	3,436.	CHECKS			
(3) CAREER GRANTS	EUROPE	5	7,005.	CHECKS			
(4) CAREER GRANTS	MIDDLE EAST	2	5,291.	CHECKS			
(5) CAREER GRANTS	NORTH AMERICA	11	20,502.	CHECKS			
(6) CAREER GRANTS	OCEANIA	1	5,708.	CHECKS			
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

BAA

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to separately file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990).* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471).* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621).* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865).* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990).* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR MONITORING USE OF FUNDS OUTSIDE US

THE ORGANIZATION AWARDS CAREER GRANTS TO FURTHER THE OPERA CAREERS OF ALUMNI WHO APPLY WITHIN FIVE YEARS OF THEIR PARTICIPATION IN THE PROGRAM. IN ORDER TO REMAIN ELIGIBLE, GRANTEES MUST RETURN A CAREER GRANT USAGE REPORT ALONG WITH APPLIABLE EXPENSE RECEIPTS/INVOICES IN A TIMELY MANNER. THOSE FAILING TO FOLLOW THIS PROCEDURE ARE NO LONGER ELIGIBLE FOR ADDITIONAL GRANTS.

PART III, LINE 1 - METHOD OF ACCOUNTING

ACCRUAL ACCOUNTING IS USED

PART III, LINE 1 - ESTIMATED NUMBER OF RECIPIENTS

7

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' 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 the latest instructions.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

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.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		ANNUAL BENEFIT (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
REVENUE	1	Gross receipts	323,240.		323,240.	
	2	Less: Contributions	9,000.		9,000.	
	3	Gross income (line 1 minus line 2)	314,240.		314,240.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	76,185.		76,185.	
	8	Entertainment	1,100.		1,100.	
	9	Other direct expenses	29,707.		29,707.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				106,992.
	11	Net income summary. Subtract line 10 from line 3, column (d)				207,248.

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.

REVENUE		(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 I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization **MEROLA OPERA PROGRAM**

Employer identification number
94-6084831

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ----- ----- -----							
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							
(5) ----- ----- -----							
(6) ----- ----- -----							
(7) ----- ----- -----							
(8) ----- ----- -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. ▶ 0

3 Enter total number of other organizations listed in the line 1 table. ▶ 0

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 CAREER GRANT	80	125,969.		COST BASIS	CAREER GRANT
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

MEROLA AWARDS CAREER GRANTS IN ORDER TO FURTHER THE OPERA CAREERS OF CERTAIN ALUMNI WHO APPLY WITHIN FIVE YEARS OF THEIR PARTICIPATION IN THE PROGRAM. IN ORDER TO REMAIN ELIGIBLE, GRANTEES MUST TIMELY RETURN A CAREER GRANT USAGE REPORT ALONG WITH APPLICABLE EXPENSES RECEIPTS, INVOICES, AND OTHER SUPPORTING DOCUMENTATION. THOSE FAILING TO FOLLOW THIS PROCEDURE ARE NO LONGER ELIGIBLE FOR ADDITIONAL GRANTS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2017

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.

Open to Public Inspection

▶ Go to www.irs.gov/form990 for instructions and the latest information

Department of the Treasury
Internal Revenue Service

Name of the organization **MEROLA OPERA PROGRAM**

Employer identification number

94-6084831

Part I Questions Regarding Compensation

	Yes	No								
<p>1 a 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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> First-class or charter travel</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Travel for companions</td> <td style="border: none;"><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td style="border: none;"><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Discretionary spending account</td> <td style="border: none;"><input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)</td> </tr> </table>	<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)		
<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)									
<p>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.</p>	1 b									
<p>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?</p>	2									
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Compensation committee</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Independent compensation consultant</td> <td style="border: none;"><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Form 990 of other organizations</td> <td style="border: none;"><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<p>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:</p>										
<p>a Receive a severance payment or change-of-control payment?</p>	4 a	X								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4 b	X								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4 c	X								
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>										
<p>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:</p>										
<p>a The organization?</p>	5 a	X								
<p>b Any related organization?</p> <p>If 'Yes' on line 5a or 5b, describe in Part III.</p>	5 b	X								
<p>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:</p>										
<p>a The organization?</p>	6 a	X								
<p>b Any related organization?</p> <p>If 'Yes' on line 6a or 6b, describe in Part III.</p>	6 b	X								
<p>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</p>	7	X								
<p>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.</p>	8	X								
<p>9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

Schedule J (Form 990) 2017

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 compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
JEAN K. KELLOGG 1 EXECUTIVE DIR.	(i)	144,221.	0.	0.	7,211.	6,932.	158,364.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
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 L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2017

Open To Public Inspection

- ▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
- ▶ **Attach to Form 990 or Form 990-EZ.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1)									
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						▶ \$ _____						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2017

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JAYNE DAVIS	CHAIRMAN		MEMBER OF SFOA		X
(2) CARLYN CLAUSE	PRESIDENT		MEMBER OF SFOA		X
(3) SYLVIA R LINDSEY	DIRECTOR		MEMBER OF SFOA		X
(4) MARY HENDERSON	DIRECTOR		MEMBER OF SFOA		X
(5) PAMELA Z RIGG	DIRECTOR		MEMBER OF SFOA		X
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SUPPLEMENTAL INFORMATION

SCHEDULE L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JAYNE DAVIS

(D) DESCRIPTION OF TRANSACTION: JAYNE DAVIS IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: CARLYN CLAUSE

(D) DESCRIPTION OF TRANSACTION: CARLYN CLAUSE IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: SYLVIA R LINDSEY

(D) DESCRIPTION OF TRANSACTION: SYLVIA R LINDSEY IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: MARY HENDERSON

(D) DESCRIPTION OF TRANSACTION: MARY HENDERSON'S HUSBAND CRAIG HENDERSON IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: PAMELA Z RIGG

(D) DESCRIPTION OF TRANSACTION: PAMELA Z RIGG'S HUSBAND RICHARD RIGG IS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SUPPLEMENTAL INFORMATION (CONTINUED)

A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018. NONE OF THE INDIVIDUALS LISTED ABOVE WHO ARE MEMBERS OF THE SFOA BOARD BENEFITTED PERSONALLY FROM PAYMENTS MADE BY MEROLA TO SFOA.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

FORM 990, PART VI, LINE 1A - EXPLANATION OF DELEGATED BROAD AUTHORITY TO COMMITTEE

IN ACCORDANCE WITH COMMON PRACTICE IN THE NONPROFIT COMMUNITY, THE BOARD DELEGATES CERTAIN MATTERS TO THE EXECUTIVE COMMITTEE, WHICH IS EMPOWERED TO ACT BETWEEN BOARD MEETINGS IF NECESSARY, AND SOMETIMES WITH SPECIFICALLY DELEGATED AUTHORITY TO ACT IN PARTICULAR AREAS ON BEHALF OF THE FULL BOARD. THE COMPOSITION OF EXECUTIVE COMMITTEE INCLUDES SELECTED MEMBERS OF THE BOARD OF DIRECTORS.

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

THE VOTING MEMBERS OF THE CORPORATION IN ANY GIVEN YEAR SHALL BE THOSE INDIVIDUALS WHO HAVE CONTRIBUTED TO THE CORPORATION \$250 OR MORE DURING THE PREVIOUS FISCAL YEAR. NO PERSON MAY HOLD MORE THAN ONE VOTING MEMBERSHIP, AND NO FRACTIONAL MEMBERSHIPS SHALL BE HELD. THE BOARD OF DIRECTORS MAY PRESCRIBE ADDITIONAL TERMS AND CONDITIONS UPON WHICH VOTING MEMBERS SHALL BE ADMITTED TO THE CORPORATION AND UNDER WHICH RENEWALS WILL BE PERMITTED. ANY PERSON WITH THE APPROVAL OF THE BOARD OF DIRECTORS SHALL BE ELIGIBLE TO BECOME A NONVOTING MEMBER OF THE CORPORATION. THE BOARD OF DIRECTORS SHALL DETERMINE THE CRITERIA FOR NONVOTING MEMBERSHIP, WHICH MAY, BUT NEED NOT, INCLUDE FINANCIAL SUPPORT OF THE ACTIVITIES OF THE CORPORATION. THE TERMS OF VOTING AND NONVOTING MEMBERSHIPS SHALL BE ONE YEAR. THERE SHALL BE NO FEES, DUES OR ASSESSMENTS LEVIED OR CHARGED AGAINST MEMBERS. ALL MEMBERS ARE SUBJECT TO THESE BY-LAWS, AND ALL VOLUNTEERS MUST BE MEMBERS.

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

THE MEMBERSHIP GROUP OF MEROLA OPERA PROGRAM HAS THE RIGHT TO PARTICIPATE IN THE VOTING FOR INDIVIDUALS TO BE ELEVATED TO MEROLA'S GOVERNING BODY (ITS BOARD OF DIRECTORS) .

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

MEROLA OPERA PROGRAM HAS ONLY ONE CLASS OF MEMBERSHIP. CERTAIN ACTIONS BY THE BOARD OF DIRECTORS ARE SUBJECT TO REVIEW AND APPROVAL BY THE MEMBERS.

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

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

FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT, A MEMBER OF THE BOARD OF DIRECTORS, MEMBERS OF THE AUDIT COMMITTEE AND THE EXECUTIVE DIRECTOR. THIS GROUP OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE TAX PROFESSIONAL. AFTER A FULL REVIEW, THE FINAL VERSION OF THE TAX RETURN IS PROVIDED TO ALL MEMBERS OF THE ORGANIZATION'S BOARD OF DIRECTORS. A REPRESENTATIVE OF MANAGEMENT APPROVES THE FINAL FORM 990 WHICH IS THEN E-FILED WITH THE INTERNAL REVENUE SERVICE.

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

MEMBERS OF THE BOARD OF DIRECTORS REVIEW ALL POTENTIAL CONFLICTS OF INTEREST AT LEAST ANNUALLY. ALL PERSONNEL AND BOARD MEMBERS ARE REQUIRED TO DISCLOSE (IN WRITING) POTENTIAL CONFLICTS AND ANY RELATED PARTY AFFILIATIONS. LOANS BETWEEN THE ORGANIZATION AND MEMBERS OF MANAGEMENT AND THE BOARD ARE STRICTLY PROHIBITED. THE ORGANIZATION SEEKS FULL TRANSPARENCY ON ALL RELATIONSHIPS. ANY POTENTIAL CONFLICTS (IN FACT OR APPEARANCE) ARE DISCUSSED OPENLY AND RESOLVED IN ACCORDANCE WITH THE ORGANIZATION'S POLICIES AND PROCEDURES.

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

MEMBERS OF THE BOARD OF DIRECTORS REVIEW THE COMPENSATION OF ALL HIGH-LEVEL PERSONNEL PERIODICALLY IN ACCORDANCE WITH IRS RULES AND REGULATIONS. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES. EVERY EFFORT IS MADE TO ENSURE THAT THE PROCESS IS THOROUGH AND TRANSPARENT IN ACCORDANCE WITH IRS GUIDELINES AND THE ORGANIZATION'S POLICIES AND PROCEDURES.

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

COMPENSATION OF OTHER HIGH-LEVEL PERSONNEL AND KEY EMPLOYEES IS REVIEWED PERIODICALLY BY MEMBERS OF MANAGEMENT. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF

Name of the organization

Employer identification number

MEROLA OPERA PROGRAM

94-6084831

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

SALARIES AND ALL RELATED BENEFITS. ALL DECISIONS ARE THEN DOCUMENTED IN PERSONNEL FILES.

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

ALL OF THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND OTHER LEGAL FILINGS ARE MAINTAINED IN A SECURE ENVIRONMENT AND HELD AVAILABLE FOR INSPECTION BY TAX AUTHORITIES AND THE GENERAL PUBLIC. TAX RETURNS ARE POSTED ANNUALLY TO WWW.GUIDESTAR.ORG (WHERE IT IS AVAILABLE FOR VIEWING AS AN ELECTRONIC COPY) AND ARE ALSO AVAILABLE FOR A PHYSICAL INSPECTION AT THE ORGANIZATION'S OFFICE IN SAN FRANCISCO, CALIFORNIA.

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

CHANGE IN VALUE OF CRT.....	\$ 23,629.
TOTAL	<u>\$ 23,629.</u>

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

OMB No. 1545-1709

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

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/efile, click on Charities & Non-Profits, and click on 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.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. MEROLA OPERA PROGRAM	Employer identification number (EIN) or 94-6084831
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. 601 VAN NESS AVENUE S	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN FRANCISCO, CA 94102	

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 990-T (corporation)	07
Form 990-BL	02	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

- The books are in the care of ▶ MARK SHATTUCK _____

Telephone No. ▶ 415-936-2324 _____ Fax No. ▶ 415-508-3665 _____

- 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 EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 19, 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 10/01, 20 17, and ending 9/30, 20 18.

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-BL, 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-EO and Form 8879-EO for payment instructions.

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

Form **8868** (Rev. 1-2017)

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 10/01, 2017, and ending 9/30, 202018

2017

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

MEROLA OPERA PROGRAM

94-6084831

JEAN K. KELLOGG

EXECUTIVE DIRECTOR

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, 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.

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1 b <u>5,560,025.</u>
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2 b _____
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5 b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize REGALIA & ASSOCIATES, CPAS to enter my PIN 20180 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2017 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.

Officer's signature ▶ _____ 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. 68380368504
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization 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 ▶ DOUGLAS W. REGALIA Date ▶ _____

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

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2017)

3/27/19

07:54PM

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A)	(B)	(C)	(D)
	<u>TOTAL</u>	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT & GENERAL</u>	<u>FUNDRAISING</u>
IN-KIND CONTRACTED ARTIST DEV	19,820.	19,820.		
MISCELLANEOUS	32,541.	6,137.	14,967.	11,437.
POSTAGE AND SHIPPING	11,815.	3,154.	259.	8,402.
SERVICE CHARGES	25,354.		7,079.	18,275.
UTILITIES AND MINOR EQUIPMENT	17,881.	5,693.	7,110.	5,078.
TOTAL	<u>\$ 107,411.</u>	<u>\$ 34,804.</u>	<u>\$ 29,415.</u>	<u>\$ 43,192.</u>

California Exempt Organization Annual Information Return

Calendar Year 2017 or fiscal year beginning (mm/dd/yyyy) 10/01/2017, and ending (mm/dd/yyyy) 9/30/2018. Corporation/Organization name MEROLA OPERA PROGRAM. California corporation number 0298166. FEIN 94-6084831. Street address 601 VAN NESS AVENUE #S, SAN FRANCISCO, CA 94102.

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 If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. M Is the organization a Limited Liability Company? N Did the organization file Form 100 or Form 109 to report taxable income? O Is the organization under audit by the IRS or has the IRS audited in a prior year? P Is federal Form 1023/1024 pending? CACA1112L 01/02/18

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

Table with 3 columns: Description, Line Number, Amount. Rows include Receipts and Revenues (1-8), Expenses (9-10), and Filing Fee (11-17). Total gross income is 5,667,017. Total expenses are 3,339,523. Balance due is 0.

Sign Here: Signature of officer DOUGLAS W. REGALIA, Title EXECUTIVE DIRECTOR, Date. Paid Preparer's Use Only: Preparer's signature DOUGLAS W. REGALIA, Firm's name REGALIA & ASSOCIATES, CPAS, 103 TOWN & COUNTRY DR., STE. K, DANVILLE, CA 94526. Telephone 415-936-2324, PTIN P00186389, FEIN 68-0260103, Telephone (925) 314-0390. May the FTB discuss this return with the preparer shown above? [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	
	2	Interest.....	●	2	
	3	Dividends.....	●	3	896,768.
	4	Gross rents.....	●	4	
	5	Gross royalties.....	●	5	
	6	Gross amount received from sale of assets (See Instructions).....	●	6	1,406,920.
	7	Other income. Attach schedule..... SEE STATEMENT 1	●	7	480,213.
	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	2,783,901.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule..... SEE STATEMENT 2	●	9	182,064.
	10	Disbursements to or for members.....	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.....	●	11	144,221.
	12	Other salaries and wages.....	●	12	366,373.
	13	Interest.....	●	13	
	14	Taxes.....	●	14	39,100.
	15	Rents.....	●	15	41,967.
	16	Depreciation and depletion (See instructions).....	●	16	8,933.
	17	Other Expenses and Disbursements. Attach schedule..... SEE STATEMENT 3	●	17	2,556,865.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.....	●	18	3,339,523.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash.....		676,542.	●	730,247.
2	Net accounts receivable.....		127,830.	●	215,149.
3	Net notes receivable.....			●	
4	Inventories.....			●	
5	Federal and state government obligations.....			●	
6	Investments in other bonds.....			●	
7	Investments in stock..... STMT 4		27,899,564.	●	29,497,608.
8	Mortgage loans.....			●	
9	Other investments. Attach schedule.....			●	
10 a	Depreciable assets.....	87,011.		87,011.	
b	Less accumulated depreciation.....	61,457.	25,554.	70,391.	16,620.
11	Land.....			●	
12	Other assets. Attach schedule..... STM 5		746,544.	●	885,111.
13	Total assets		29,476,034.		31,344,735.
Liabilities and net worth					
14	Accounts payable.....		40,507.	●	34,362.
15	Contributions, gifts, or grants payable.....			●	
16	Bonds and notes payable.....			●	
17	Mortgages payable.....			●	
18	Other liabilities. Attach schedule..... STM 6		76,834.		14,026.
19	Capital stock or principal fund.....		29,358,693.	●	31,296,347.
20	Paid-in or capital surplus. Attach reconciliation.....			●	
21	Retained earnings or income fund.....			●	
22	Total liabilities and net worth		29,476,034.		31,344,735.

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.....	●	1,880,233.	7	Income recorded on books this year not included in this return. Attach schedule. SEE ST. 7	●	-447,261.
2	Federal income tax.....	●		8	Deductions in this return not charged against book income this year.		
3	Excess of capital losses over capital gains.....	●			Attach schedule.....	●	
4	Income not recorded on books this year. Attach schedule.....	●		9	Total. Add line 7 and line 8.....		-447,261.
5	Expenses recorded on books this year not deducted in this return. Attach schedule.....	●		10	Net income per return.		
6	Total. Add line 1 through line 5.....		1,880,233.		Subtract line 9 from line 6.....		2,327,494.

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

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

Schedule of Contributors

OMB No. 1545-0047

2017

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

Name of the organization

MEROLA OPERA PROGRAM

Employer identification number

94-6084831

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

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

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

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FRANCES & CHARLES FIELD FOUNDATION 1680 JUANITA LANE STE D TIBURON, CA 94920	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CULINARY EXCELLENCE 8210 CAPWELL DR OAKLAND, CA 94621	\$ 14,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	BARBARA K. JACKSON 702 MILLER DRIVE DAVIS, CA 95616	\$ 10,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BERNARD OSHER FOUNDATION 1 FERRY BUILDING, STE. 255 SAN FRANCISCO, CA 94111	\$ 23,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	AL GARREN FUND C/O WILMA HOROWITZ 1117 CANYONWOOD CT. #4 WALNUT CREEK, CA 94595	\$ 439,536.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	YVONNE & EDGAR BAKER FUND 1 EMBARCADERO CTR, SUITE 1400 SAN FRANCISCO, CA 94111	\$ 30,345.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	LESLYS VEDDER 822 AMBER LN LOS ALTOS, CA 94024	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	ANNINA DEMMON 620 SAND HILL RD #245H PALO ALTO, CA 94304	\$ 23,909.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ESTATE OF HUGH C. TRUTTON P.O. BOX 2600 VALLEY FORGE, PA 19482-2600	\$ 424,099.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	ESTATE OF RUSTY ROLLAND 11 MANCHESTER ROAD AMHERST, NH 03031	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	THE BETTYE POETZ FERGUSON FDTN 425 CALIFORNIA ST., 22ND FLR. SAN FRANCISCO, CA 94104	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	ESTATE OF JAMES WARREN DONAHUE 1100 W CAMINO URBANO GREEN VALLEY, AZ 85622-4803	\$ 69,104.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	THE HEARST FOUNDATION 90 NEW MONTGOMERY ST #1212 SAN FRANCISCO, CA 94105	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	MARIE J. NIEMANN TRUST 8736 MCCARTHY RANCH DR. SAN JOSE, CA 95135	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	BRUCE AND FRAN WALKER 2900 LAKE ST. SAN FRANCISCO, CA 94121-1022	\$ 41,430.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	VIVIENNE MILLER 8 BIRCH ST. MILL VALLEY MILL VALLEY, CA 94941-2725	\$ 41,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	JAYNE AND PETER DAVIS 21 LAKE WAY WALNUT CREEK, CA 94598-4819	\$ 40,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	BERNICE LINDSTROM 18 25TH AVE SAN FRANCISCO, CA 94121-1105	\$ 39,130.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	DONNA AND NORDIN BLACKER 68 BRET HARTE TER SAN FRANCISCO, CA 94133-1604	\$ 39,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	CARLYN CLAUSE & ALEXANDER BRAINERD 1940 BROADWAY #3E SAN FRANCISCO, CA 94109	\$ 36,246.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	NATIONAL ENDOWMENT FOR THE ARTS 400 7TH STREET WASHINGTON, DC 20506	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	MARY AND I. HENDERSON 1371 BAY ST SAN FRANCISCO, CA 94123-2201	\$ 37,281.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	WINIFRED SLAUSON TRUST 29 JUANITA AVE MILL VALLEY, CA 94941-2108	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	GEORGE AND SUSAN CROW 1 W EDITH AVE APT B115 LOS ALTOS, CA 94022-2784	\$ 28,047.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	FRANKLIN AND CATHIE JOHNSON 2100 GENG RD STE 200 PALO ALTO, CA 94303-3307	\$ 27,498.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	JAMES NOE 215 TINGLEY ST SAN FRANCISCO, CA 94112-1937	\$ 26,550.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	ZANETTE A. CORNMAN TRUST P.O. BOX 5197 SAN MATEO, CA 94402	\$ 24,327.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	BARBARA BRUSER AND RICHARD CLARK 439 SOUTH BEFORD DR BEVERLY HILLS, CA 90212	\$ 20,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	JOHN LEE ONE EMBARCADERO CNTR STE 2330 SAN FRANCISCO, CA 94111	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	MARION Z. BRADLEY TRUST PO BOX 193473 SAN FRANCISCO, CA 94119-3473	\$ 18,880.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	ROBERT EPSTEIN AND AMY ROTH 618 SANTA BARBARA RD. BERKELEY, CA 94707-1718	\$ 18,871.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	SALLIE ARENS 1924 YOSEMITE RD BERKELEY, CA 94707-1632	\$ 17,562.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	SCOTT AND SUSAN LORD 1717 SAN VICENTE BLVD. SANTA MONICA, CA 90402	\$ 16,666.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	CAROL WEITZ 2030 VALLEJO ST., APT. 701 SAN FRANCISCO, CA 94123-4855	\$ 16,335.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	ROBERT MISON 76 STATES ST. SAN FRANCISCO, CA 94114-1402	\$ 15,167.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	DANDELION CHOCOLATE 740 VALENCIA ST. SAN FRANCISCO, CA 94110	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	JOHN AND CYNTHIA GUNN 1651 WAVERLEY PALO ALTO, CA 94123	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	DAVID HUGLE AND HAGGAI NIV 501 VIA CASITAS #221 GREENBRAE, CA 94904	\$ 14,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	CHARLES ANTONEN AND JAMES CROSS 100 WEBSTER ST. SAN FRANCISCO, CA 94117-3508	\$ 14,046.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	DIANE WILSEY 2590 JACKSON ST. SAN FRANCISCO, CA 94115-1121	\$ 13,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	MICHAEL KALKSTEIN AND SUSAN ENGLISH 200 BELMONT AVE LOS GATOS, CA 95030-5209	\$ 12,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	PAMELA AND RICHARD RIGG 24542 PALOMARES RD CASTRO VALLEY, CA 94552-9764	\$ 11,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	ROBERT AND THERESA RYAN 1168 EDDY ST. UNIT C SAN FRANCISCO, CA 94109-7632	\$ 11,120.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	LINDSAY AND JEAN MACDERMID 335 MAPLE ST. SAN FRANCISCO, CA 94118-1821	\$ 11,090.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	R. NORBY AND SUSAN ANDERSON 39 W. SHORE RD. BELVEDERE, CA 94920	\$ 10,891.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	SUSAN YORK 25 DE SILVA ISLAND DR MILL VALLEY, CA 94941	\$ 10,732.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47	JEAN SHULER 1804 OLD TOWER RD LIVERMORE, CA 94550-5652	\$ 10,367.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
48	JANE ROOS LIVING TRUST PO BOX 591 NICASIO, CA 94596	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49	THE BOB ROSS FOUNDATION 950 ROCKDALE DR. SAN FRANCISCO, CA 94127	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50	THE HENRY W. AND NETTIE ROBINSON FO 199 FREMONT STREET FLR 21 SAN FRANCISCO, CA 94105	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51	CHARLES AND JANE SHOEMAKER 670 VANDERBILT DRIVE SUNNYVALE, CA 94087	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52	SACK FAMILY FUND 47 ROSELYN TERRACE SAN FRANCISCO, CA 94118	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53	HARRIET HEYMAN AND MICHAEL MORITZ 2626 VALLEJO ST SAN FRANCISCO, CA 94123-4643	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
54	MICHAEL COLBRUNO 19 MOSS AVE OAKLAND, CA 94610	\$ 9,935.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55	PAMELA GEORGE 1000 GREEN ST APT 802 SAN FRANCISCO, CA 94610	\$ 9,925.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56	ANNIE NUNAN 10 CORTE DORADO MILLBRAE, CA 94030	\$ 9,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57	DUANE PHILLIPS 1303 SCOTT STREET SAN FRANCISCO, CA 94115	\$ 8,970.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58	THOMAS AND MARY FOOTE 53 JERSEY ST SAN FRANCISCO, CA 94114-3915	\$ 8,177.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59	HANNE SCHULTZ 246 CAMBRIDGE AVE KENSINGTON, CA 94708-1120	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
60	DANA HORNER 54 RESERVOIR RD ATHERTON, CA 94027-6420	\$ 7,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61	JOAN AND JAMES KELLY 12 MADRONO CT CORTE MADERA, CA 94925-1645	\$ 7,836.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	OLIVIA WARE 112 ALTA STREET SAN FRANCISCO, CA 94133	\$ 7,550.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	DAVID STEIN AND PHYLLIS KEMPNER 1880 JACKSON ST APT 501 SAN FRANCISCO, CA 94109-2826	\$ 7,460.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	CHRIS AND JENNIFER BRAHM 215 LANSDALE AVENUE SAN FRANCISCO, CA 94127	\$ 7,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	UNCLE YU'S AT THE VINEYARD 39 S LIVERMORE AVE #125 LIVERMORE, CA 94550	\$ 6,875.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
66	MILTON MOSK AND THOMAS FOUTCH 1810 JACKSON ST. # 7 SAN FRANCISCO, CA 94109-2836	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67	JAMES HEAGY ----- PO BOX 27397 ----- SAN FRANCISCO, CA 94127-0397 -----	\$ 6,330.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68	JOHN AND JUDITH RENARD ----- 1940 BROADWAY #5 ----- SAN FRANCISCO, CA 94109 -----	\$ 6,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69	JOHN AND LOIS CROWE ----- 1111 COTTONWOOD CT ----- DAVIS, CA 95618-6070 -----	\$ 6,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70	MARIE AND LEONARD COLLINS ----- 30 SIERRA AVE ----- PIEDMONT, CA 94611 -----	\$ 6,225.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71	NORMAN LARSON ----- 557 ASHBURY ST ----- SAN FRANCISCO, CA 94117 -----	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
72	CHRISTOPHER WISEMAN AND ERIC SLEIGH ----- 400 BEALE ST., UNIT 1103 ----- SAN FRANCISCO, CA 94105 -----	\$ 5,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73	MYRON MARX ----- PO BOX 640688 ----- SAN FRANCISCO, CA 94164 -----	\$ 5,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74	HELEN BERGGRUEN ----- 1366 GUERRERO ST ----- SAN FRANCISCO, CA 94110 -----	\$ 5,925.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75	JEANNIE SACK AND JORDAN SACHS ----- 15 ENCANTO AVE ----- SAN FRANCISCO, CA 94115 -----	\$ 5,770.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76	STEPHEN AND CONNIE ZILLES ----- 115 LANSBERRY CT. ----- LOS GATOS, CA 95032 -----	\$ 5,710.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77	HUGH COUGHLIN ----- 380 LOWELL AVE ----- MILL VALLEY, CA 94941 -----	\$ 5,585.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
78	JO-ANN ROSE ----- 150 LOMBARD ST APT 302 ----- SAN FRANCISCO, CA 94111 -----	\$ 5,525.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
79	MARIE ZDERIC 765 MARKET ST., APT. 27D SAN FRANCISCO, CA 94103	\$ 5,450.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
80	MAURA MARKUS 1000 GREEN STREET #805 SAN FRANCISCO, CA 94133	\$ 5,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
81	DIANA LEE 14 NORWOOD AVE. KENSINGTON, CA 94707	\$ 5,310.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
82	NAFISEH AND KARL LINDBERG 1535 PACIFIC AVE. SAN FRANCISCO, CA 94109	\$ 5,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
83	BEATRICE AND PAUL GOMERY 1237 DOUGLASS ST SAN FRANCISCO, CA 94131	\$ 5,270.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
84	PAUL AND ELLEN MCKASKLE 3017 AVALON AVE BERKELEY, CA 94705	\$ 5,260.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
85	DARLA AND RICHARD BASTONI 1020 GREEN ST. SAN FRANCISCO, CA 94133	\$ 5,169.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
86	BARBARA AND JAMES ROSS 25 ROXBURY LN. SAN MATEO, CA 94402	\$ 5,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
87	PAUL NORDINE 259 CAMINO PABLO ORINDA, CA 94563	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
88	CHRIS AND JENNIFER BRAHM 215 LANSDALE AVENUE SAN FRANCISCO, CA 94127	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
89	PATRICIA WEEDEN 1866 SAN MIGUEL DR. APT. 213 WALNUT CREEK, CA 94596	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
90	JACK AND BETTY SCHAFER 2853 GREEN ST. SAN FRANCISCO, CA 94123	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization MEROLA OPERA PROGRAM	Employer identification number 94-6084831
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
91	URSULA GRUNFIELD ----- 263 SIERRA VISTA AVE ----- MOUNTAIN VIEW, CA 94043 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
92	IL CENACOLO ITALIAN CULTURAL CLUB ----- 129 APRIL AVENUE ----- SAN FRANCISCO, CA 94080 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
93	TIMOTHY DATTELS & KRISTINE JOHNSON ----- 2960 VALLEJO ST ----- SAN FRANCISCO, CA 94123 -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
94	PHYLLIS BLAIR ----- 1400 GEARY BLVD. APT 4J ----- SAN FRANCISCO, CA 94109 -----	\$ 5,000.	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.)

Name of organization

Employer identification number

MEROLA OPERA PROGRAM

94-6084831

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
2	DISCOUNT FOR EVENTS	\$ 14,000.	9/30/18
---	-----	\$	-----
---	-----	\$	-----
---	-----	\$	-----
---	-----	\$	-----
---	-----	\$	-----

Name of organization: MEROLA OPERA PROGRAM
 Employer identification number: 94-6084831

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
	N/A		

(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

CLIENT 201807

MEROLA OPERA PROGRAM

94-6084831

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

INCOME FROM SPECIAL EVENTS.....	\$	314,240.
PROGRAM SERVICE REVENUE.....		165,973.
TOTAL	\$	<u>480,213.</u>

**STATEMENT 2
FORM 199, PART II, LINE 9
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

CLASS OF ACTIVITY:	CAREER GRANT	
AMOUNT GIVEN:		125,969.
DESCRIPTION OF PROPERTY:	CAREER GRANT	
METHOD USED TO DETERMINE BV:	COST BASIS	
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		7,005.
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		20,502.
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		5,708.
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		5,291.
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		3,436.
CLASS OF ACTIVITY:	CAREER GRANTS	
AMOUNT GIVEN:		14,153.
TOTAL	\$	<u>182,064.</u>

**STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES**

ACCOUNTING FEES.....	\$	19,525.
ADVERTISING AND PROMOTION.....		38,086.
CONTRACTED ARTIST DEVELOPMENT.....		1,808,825.
HOSPITALITY.....		57,721.
IN-KIND CONTRACTED ARTIST DEV.....		19,820.
INVESTMENT MANAGEMENT FEES.....		192,442.
MISCELLANEOUS.....		32,541.
OTHER EMPLOYEE BENEFIT.....		42,603.
OTHER FEES.....		15,255.
PENSION PLAN CONTRIBUTIONS.....		25,619.
POSTAGE AND SHIPPING.....		11,815.
PRINTING AND GRAPHIC DESIGN.....		71,334.
RENTAL EXPENSE.....		71,052.
SERVICE CHARGES.....		25,354.
SPECIAL EVENT EXPENSES.....		106,992.

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MEROLA OPERA PROGRAM

94-6084831

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STATEMENT 3 (CONTINUED)
FORM 199, PART II, LINE 17
OTHER EXPENSES

UTILITIES AND MINOR EQUIPMENT.....	\$	17,881.
TOTAL	\$	<u>2,556,865.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 7
INVESTMENTS IN STOCKS

ALTERNATIVE ASSET - REAL ESTATE.....	\$	1,004,025.
CASH AND EQUIVALENTS.....		1,635,888.
EQUITIES.....		16,237,217.
FIXED INCOME.....		10,620,478.
TOTAL	\$	<u>29,497,608.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

ASSETS IN CHARITABLE REMAINDER TRUST.....		563,199.
PREPAID EXPENSES AND DEFERRED CHARGES.....		321,912.
TOTAL	\$	<u>885,111.</u>

STATEMENT 6
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

FISCAL SPONSORSHIP PAYABLE.....		14,026.
TOTAL	\$	<u>14,026.</u>

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

CHANGE IN VALUE OF CRT.....	\$	23,629.
UNREALIZED LOSS ON INVESTMENTS.....		-470,890.
TOTAL	\$	<u>-447,261.</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2017

8453-EO

Exempt Organization name

Identifying number

MEROLA OPERA PROGRAM

94-6084831

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	5,667,017.
2	Total gross income (Form 199, line 8)	2	5,667,017.
3	Total expenses and disbursements (Form 199, Line 9)	3	3,339,523.

Part II Settle Your Account Electronically for Taxable Year 2017

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 2017 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 **EXECUTIVE DIRECTOR**

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, 2017 e-file 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	▶ DOUGLAS W. REGALIA	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN	P00186389
	Firm's name (or yours if self-employed) and address	▶ REGALIA & ASSOCIATES, CPAS 103 TOWN & COUNTRY DR., STE. K DANVILLE			CA	FEIN	68-0260103
					ZIP Code	94526	

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	▶ _____			FEIN	_____
					ZIP code	_____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2017

IN

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 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 as defined in Government Code Section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>002066</u> MEROLA OPERA PROGRAM <small>Name of Organization</small> <u>601 VAN NESS AVENUE S</u> <small>Address (Number and Street)</small> <u>SAN FRANCISCO, CA 94102</u> <small>City or Town State ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>0298166</u> Federal Employer I.D. No. <u>94-6084831</u>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 10/01/17 ending 9/30/18) list:
 Gross annual revenue \$ 5,560,025. Total assets \$ 31,344,735.

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

Note: If you answer 'yes' to any of the questions below, you must attach a separate sheet 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? SEE STATEMENT 1	<input checked="" type="checkbox"/>	<input 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, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. SEE STATEMENT 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period? SEE STATEMENT 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number 415-936-2324
 Organization's e-mail address MOP@MEROLA.ORG

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

Signature of authorized officer <u>JEAN K. KELLOGG</u> <small>Printed Name</small>	Title <u>EXECUTIVE DIRECTOR</u> <small>Date</small>
--	---

3/27/19

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**STATEMENT 1
FORM RRF-1, PART B, LINE 1
FINANCIAL TRANSACTIONS**

MEROLA OPERA PROGRAM COMPENSATES ITS EXECUTIVE DIRECTOR AS DETAILED ON FORM 990 PAGE 7 PART VII SECTION A.

CERTAIN MEROLA BOARD MEMBERS ARE ALSO MEMBERS OF THE BOARD OF DIRECTORS OF SAN FRANCISCO OPERA ASSOCIATION WHICH ANNUALLY PROVIDES CONTRACTED SERVICES TO MEROLA. THIS INFORMATION IS DETAILED ON FORM 990 SCHEDULE L AND REPLICATED HERE: SCHEDULE L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JAYNE DAVIS

(D) DESCRIPTION OF TRANSACTION: JAYNE DAVIS IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: CARLYN CLAUSE

(D) DESCRIPTION OF TRANSACTION: CARLYN CLAUSE IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: SYLVIA R LINDSEY

(D) DESCRIPTION OF TRANSACTION: SYLVIA R LINDSEY IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: MARY HENDERSON

(D) DESCRIPTION OF TRANSACTION: MARY HENDERSON'S HUSBAND CRAIG HENDERSON IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

(A) NAME OF PERSON: PAMELA Z RIGG

(D) DESCRIPTION OF TRANSACTION: PAMELA Z RIGG'S HUSBAND RICHARD RIGG IS A BOARD MEMBER OF SAN FRANCISCO OPERA ASSOCIATION (SFOA). SFOA PROVIDED CONTRACTED SERVICES TO MEROLA WHICH TOTALED \$2,059,246 DURING THE YEAR ENDED SEPTEMBER 30, 2018.

NONE OF THE INDIVIDUALS LISTED ABOVE WHO ARE MEMBERS OF THE SFOA BOARD BENEFITTED PERSONALLY FROM PAYMENTS MADE BY MEROLA TO SFOA.

**STATEMENT 2
FORM RRF-1, PART B, LINE 6
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

RECEIVED FUNDING OF
\$35,000 FROM
NATIONAL ENDOWMENT FOR THE ARTS
400 7TH ST SW
WASHINGTON, DC 20506
202-682-5400

**STATEMENT 3
FORM RRF-1, PART B, LINE 9
AUDITED FINANCIAL STATEMENTS**

PART B QUESTION 9

THE SEPTEMBER 30, 2018 FINANCIAL STATEMENTS OF MEROLA OPERA PROGRAM WERE AUDITED BY THE INDEPENDENT ACCOUNTING FIRM OF REGALIA & ASSOCIATES, CPAS, WHICH ISSUED AN UNMODIFIED OPINION. A COPY OF THE REPORT IS INCLUDED WITH THIS RETURN.