

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**u Do not enter social security numbers on this form as it may be made public.****u Information about Form 990 and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2015**Open to Public Inspection****A For the 2015 calendar year, or tax year beginning 07/01/15, and ending 06/30/16**

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 Name of organization VIRGINIA OPERA ASSOCIATION, INC.		D Employer identification number 54-0985006
	Doing business as		E Telephone number 757-627-9545
	Number and street (or P.O. box if mail is not delivered to street address) P.O. BOX 2580		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code NORFOLK VA 23501		G Gross receipts\$ 6,078,804
F Name and address of principal officer: RUSSELL ALLEN P. O BOX 2580 NORFOLK VA 23501		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () <input type="checkbox"/> t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number u	
J Website: u WWW.VAOPERA.ORG		L Year of formation: 1975 M State of legal domicile: VA	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF THE VIRGINIA OPERA IS TO PRODUCE OPERATIC PERFORMANCES OF THE HIGHEST QUALITY		
	2 Check this box <input type="checkbox"/> u 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	40
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	40
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	167
	6 Total number of volunteers (estimate if necessary)	6	0
	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)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,298,031	3,693,898
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,548,683	1,607,306
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	451,438	761,310
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,298,152	6,062,514
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,353,199	2,326,897
	b Total fundraising expenses (Part IX, column (D), line 25) u 380,766	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,135,310	3,355,210
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,488,509	5,682,107
19 Revenue less expenses. Subtract line 18 from line 12	-190,357	380,407	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	568,965	829,326
	22 Net assets or fund balances. Subtract line 21 from line 20	2,090,365	1,970,319
		-1,521,400	-1,140,993

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 ROBERT VELAND	Date DIRECTOR OF FINANCE			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name STEPHEN M. JONES, CPA	Preparer's signature STEPHEN M. JONES, CPA	Date 05/15/17	Check <input type="checkbox"/> if self-employed	PTIN P00214368
	Firm's name JONES CPA GROUP, P.C.	Firm's EIN 54-1208437			
	Firm's address 749 BOUSH STREET NORFOLK, VA 23510	Phone no. 757-627-7672			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2015)

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:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ **3,740,067** including grants of \$) (Revenue \$)

PERFORMANCE OF OPERAS FOR THE PUBLIC AS WELL AS CULTURAL EDUCATION PROGRAMS TO STUDENTS AND OTHER GROUPS.

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

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

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

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

4e Total program service expenses **u 3,740,067**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? If "Yes," complete Schedule I, Parts I and II		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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	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)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		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	

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

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical responses (e.g., 97, 0, 167, u).

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
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	40		
b	Enter the number of voting members included in line 1a, above, who are independent		
	40		
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?		X
7a	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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
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
10a	Did the organization have local chapters, branches, or affiliates?		X
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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
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?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 **u NONE**
- 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.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **u**

ROBERT VELAND **160 W. VIRGINIA BEACH BLVD** **757-627-9545**
NORFOLK **VA 23510**

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ALAN D. ALBERT	0.50									
TRUSTEE	0.00	X					0	0	0	
(2) STANLEY G. BARR, JR. ESQUIRE	0.50									
TRUSTEE	0.00	X					0	0	0	
(3) NANCY BRANCH	0.50									
TRUSTEE	0.00	X					0	0	0	
(4) LUCY CHURCH	0.50									
TRUSTEE	0.00	X					0	0	0	
(5) CHRISTOPHER COFFING	0.50									
TRUSTEE	0.00	X					0	0	0	
(6) BESS DECKER	0.50									
TRUSTEE	0.00	X					0	0	0	
(7) DOROTHY DOUMAR	0.50									
TRUSTEE	0.00	X					0	0	0	
(8) RISE FLENNER	0.50									
TRUSTEE	0.00	X					0	0	0	
(9) EDITH GRANDY	0.50									
TRUSTEE	0.00	X					0	0	0	
(10) DR. WILLIAM T. HARK	0.50									
TRUSTEE	0.00	X					0	0	0	
(11) ALAN HESS	0.50									
TRUSTEE	0.00	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			
(12) JOHN EARLY HOLLOWAY	0.50									
TRUSTEE	0.00	X					0	0	0	
(13) PETER M. HUBER, ESQUIRE	0.50									
TRUSTEE	0.00	X					0	0	0	
(14) CORA HUITT	0.50									
TRUSTEE	0.00	X					0	0	0	
(15) LORRAINE HUTCHINSON	0.50									
TRUSTEE	0.00	X					0	0	0	
(16) INA LEVY	0.50									
TRUSTEE	0.00	X					0	0	0	
(17) DR. EDWARD LILLY, MD.	0.50									
TRUSTEE	0.00	X					0	0	0	
(18) RUSSELL LUNDEBERG, JR.	0.50									
TRUSTEE	0.00	X					0	0	0	
(19) DR. GERALD PEPE	0.50									
TRUSTEE	0.00	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A							259,057			
d Total (add lines 1b and 1c)							259,057			

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 **u 1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual	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? If "Yes," complete Schedule J for such person		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
VIRGINIA SYMPHONY NORFOLK VA 23510	150 BOUSH STREET, SUITE #201 MUSICAL SERVICE	218,884
RICHMOND SYMPHONY RICHMOND VA 23220	300 WEST FRANKLIN STREET, SUITE #103 MUSICAL SERVICE	196,683

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 **u 2**

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			
(20) WILLIAM POYNTER	0.50									
..... TRUSTEE	0.00	X						0	0	
(21) RON PRIMM	0.50									
..... TRUSTEE	0.00	X						0	0	
(22) S. WARREN RICHARD	0.50									
..... TRUSTEE	0.00	X						0	0	
(23) C. JEFFERS SCHMIDT, JR.	0.50									
..... TRUSTEE	0.00	X						0	0	
(24) ERIC SCHOENER	0.50									
..... TRUSTEE	0.00	X						0	0	
(25) JOYCE H. STRELITZ	0.50									
..... TRUSTEE	0.00	X						0	0	
(26) HONORABLE LYDIA C. TAYLOR	0.50									
..... TRUSTEE	0.00	X						0	0	
(27) DIXIE WOLF	0.50									
..... TRUSTEE	0.00	X						0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **u**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
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? If "Yes," complete Schedule J for such individual		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **u**

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows include CAROLE J. YALEY, RUSSELL ALLEN, and ROBERT VELAND.

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 u

- 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
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? If "Yes," complete Schedule J for such individual
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Table with 3 columns: Question number, Yes, No. Rows 3, 4, 5.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization u

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 3,693,898				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	u 3,693,898				
Program Service Revenue		Busn. Code				
	2a SUBSCRIPTIONS		695,557	695,557		
	b SINGLE TICKETS		477,525	477,525		
	c TOURING		318,627	318,627		
	d EDUCATION PROGRAMS		115,597	115,597		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	u 1,607,306				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u				
	4 Income from investment of tax-exempt bond proceeds	u				
	5 Royalties	u				
	6a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)	u				
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)	u				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a 401,167				
		b Less: direct expenses	b 11,860			
c Net income or (loss) from fundraising events		u 389,307			389,307	
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	u				
10a Gross sales of inventory, less returns and allowances	a 9,101					
	b Less: cost of goods sold	b 4,430				
	c Net income or (loss) from sales of inventory	u 4,671	4,671			
Miscellaneous Revenue		Busn. Code				
11a MISCELLANEOUS INCOME		219,454	219,454			
b PRODUCTION SET RENTALS		114,546	114,546			
c PROGRAM ADVERTISING		33,332	33,332			
d All other revenue						
e Total. Add lines 11a-11d	u 367,332					
12 Total revenue. See instructions.	u 6,062,514	1,979,309	0	389,307		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	715,200	141,967	337,519	235,714
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,240,918	890,022	267,795	83,101
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	160,506	115,119	34,638	10,749
10 Payroll taxes	210,273	150,814	45,378	14,081
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	58,250		58,250	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	68,786		68,786	
12 Advertising and promotion	249,453		249,453	
13 Office expenses	232,007	74,242	120,644	37,121
14 Information technology	178,987		178,987	
15 Royalties				
16 Occupancy	153,537	64,919	88,618	
17 Travel	432,523	432,523		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,705		1,705	
20 Interest	4,690		4,690	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	41,727	41,727		
23 Insurance	54,793		54,793	
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 CONTRACT SERVICES	1,356,154	1,322,250	33,904	
b SCENERY/PROPS/COSTUMES	390,563	390,563		
c WIGS MAKEUP	93,668	93,668		
d EQUIP RENTAL & MAINTENANC	38,367	22,253	16,114	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,682,107	3,740,067	1,561,274	380,766
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 checked="" 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	44,790	1	34,414
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	247,810	3	362,658
	4	Accounts receivable, net	12,302	4	4,060
	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	5,592	8	5,592
	9	Prepaid expenses and deferred charges	114,279	9	109,222
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,832,381		
	b	Less: accumulated depreciation	10b 5,712,793	10c	119,588
	11	Investments—publicly traded securities	3,058	11	155,058
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	43,144	15	38,734
16	Total assets. Add lines 1 through 15 (must equal line 34)	568,965	16	829,326	
Liabilities	17	Accounts payable and accrued expenses	1,402,367	17	993,398
	18	Grants payable		18	
	19	Deferred revenue	610,498	19	611,910
	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	77,500	24	365,011
	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	
	26	Total liabilities. Add lines 17 through 25	2,090,365	26	1,970,319
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	-2,310,677	27	-1,957,200
	28	Temporarily restricted net assets	788,985	28	815,915
	29	Permanently restricted net assets	292	29	292
	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	-1,521,400	33	-1,140,993	
34	Total liabilities and net assets/fund balances	568,965	34	829,326	

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	6,062,514
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,682,107
3	Revenue less expenses. Subtract line 2 from line 1	3	380,407
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-1,521,400
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-1,140,993

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
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.		

SCHEDULE A
(Form 990 or 990-EZ)

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.

u Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

u Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number

54-0985006

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (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 organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - 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 1–9 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) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,525,363	3,120,790	3,040,717	3,298,031	3,693,898	15,678,799
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,525,363	3,120,790	3,040,717	3,298,031	3,693,898	15,678,799
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)						
6 Public support. Subtract line 5 from line 4.						15,678,799

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	2,525,363	3,120,790	3,040,717	3,298,031	3,693,898	15,678,799
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	69,204	48,896	16			118,116
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	48,648	43,724	27,120	49,000	401,167	569,659
11 Total support. Add lines 7 through 10						16,366,574

12 Gross receipts from related activities, etc. (see instructions) **12** 1,983,739

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	95.80 %
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	85.74 %

16a 33 1/3% support test—2015. 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—2014. 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—2015. 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—2014. 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 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2015. 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—2014. 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 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (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).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

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? 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.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All 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?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b	Did the activities described 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? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (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? Provide details in Part VI .		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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. 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

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 2015 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-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

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

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME **\$ 168,492**

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u 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. u Attach to Form 990.

u Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number

54-0985006

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advised funds.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, and various monitoring and reporting questions.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting works of art and historical treasures.

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.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment **u**
 - b Permanent endowment **u**
 - c Temporarily restricted endowment **u**
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		5,832,381	5,712,793	119,588
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	119,588

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) u		

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u		

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

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	6,062,514
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	6,062,514
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	6,062,514

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	5,682,107
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	5,682,107
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	5,682,107

Part XIII Supplemental Information.

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

PART X - FIN 48 FOOTNOTE

THE ASSOCIATION AND FOUNDATION HAVE EACH BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS TAX EXEMPT UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ASSOCIATION'S TAX EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. THE ASSOCIATION IS SUBJECT TO UNRELATED BUSINESS TAXABLE INCOME. THE FOUNDATION BELIEVES THEY HAVE APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AND, AS SUCH, DO NOT HAVE UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE COMBINED FINANCIAL STATEMENTS. FEDERAL TAX RETURNS (FORM 990) FOR THE ASSOCIATION FOR THE PERIOD FROM JUNE 30, 2013, 2014, 2015 AND 2016 ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY THREE YEARS AFTER THEY WERE FILED.

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2015

Department of the Treasury
Internal Revenue Service

U Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

U Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number

54-0985006

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

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

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.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>GALA</u> (event type)	 (event type)	<u>1</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	401,167		401,167
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	401,167		401,167
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	11,860		11,860
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				389,307

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (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:

10a 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	13a	%
b	An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name **u**

Address **u**

- 15a 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 **u** \$ and the amount of gaming revenue retained by the third party **u** \$
- c If "Yes," enter name and address of the third party:

Name **u**

Address **u**

16 Gaming manager information:

Name **u**

Gaming manager compensation **u** \$

Description of services provided **u**

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 **u** \$

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).

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SCHEDULE J
(Form 990)

Compensation Information

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

u Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
u Attach to Form 990.

u Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number

54-0985006

Part I Questions Regarding Compensation

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

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

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

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 in line 1a?

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

- | | |
|--|--|
| <input 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 |

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

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

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

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

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

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

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

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

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 **8** **X**

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 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				
1 RUSSELL ALLEN CEO	(i)	175,212	0	0	0	0	175,212	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.

(This area contains horizontal dotted lines for supplemental information.)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2015

Department of the Treasury
Internal Revenue Service

u Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number

54-0985006

FORM 990 - ORGANIZATION'S MISSION

THE VIRGINIA OPERA ASSOCIATION, INC. WORKS TO ATTRACT, EDUCATE, DEVELOP AND
ENGAGE A DIVERSE BASE OF AUDIENCES, VOLUNTEERS AND PROFESSIONALS THROUGH
THE PROMOTION AND PRODUCTION OF QUALITY PERFORMANCES ACROSS THE
COMMONWEALTH.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
REVIEWED BY MANAGEMENT AND BOARD.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE ORGANIZATION'S GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE
AVAILABLE TO THE PUBLIC UPON REQUEST.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

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

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

u Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

VIRGINIA OPERA ASSOCIATION, INC.

Employer identification number
54-0985006

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) VIRGINIA OPERA FOUNDATION P. O. BOX 2580 NORFOLK VA 23501 54-1647973					N/A		X
(2)							
(3)							
(4)							
(5)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Dispro- portionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

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

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

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

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

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)

u **Attach to your tax return.**
u **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**

2015
Attachment
Sequence No. **179**

Name(s) shown on return

VIRGINIA OPERA ASSOCIATION, INC.

Identifying number

54-0985006

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	41,727

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	41,727
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2015)

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Furniture	7/01/79	395			395	10 MO S/L	395	0
2	(8) Bookcases	7/01/96	560			560	5 MO S/L	560	0
3	File cabinet	7/01/96	590			590	5 MO S/L	590	0
4	Clear Podium	1/01/97	758			758	7 MO S/L	758	0
5	5 drawer filing cabinet	12/01/98	549			549	5 MO S/L	549	0
6	(1) Office Chair with arms	1/01/99	524			524	5 MO S/L	524	0
7	Sales tax on chairs	1/01/99	21			21	5 MO S/L	21	0
8	rekeying of admin doors	12/01/99	3,801			3,801	5 MO S/L	3,801	0
9	Lateral file for Marketing	10/31/00	812			812	5 MO S/L	812	0
10	(2) locks for side doors	10/26/00	1,709			1,709	5 MO S/L	1,709	0
11	Filing Cabinet	12/01/04	2,132			2,132	5 MO S/L	2,132	0
13	Folding Machine & check scanner	5/08/08	2,933			2,933	4 MO S/L	2,933	0
14	NEC phones	9/09/09	70,353			70,353	5 MO S/L	64,193	6,160
15	Boarders curtains (2)	4/01/85	1,350			1,350	6 MO S/L	1,350	0
16	Boarders curtains (3)	4/01/85	1,455			1,455	6 MO S/L	1,455	0
17	Piano	12/01/85	3,435			3,435	10 MO S/L	3,435	0
18	Fiberglass split ramp	2/01/88	681			681	3 MO S/L	681	0
19	Chain Hoist	11/01/88	1,851			1,851	3 MO S/L	1,851	0
20	Welder	8/01/90	2,450			2,450	3 MO S/L	2,450	0
21	Prop Shop Shelving	9/01/93	1,197			1,197	5 MO S/L	1,197	0
22	Welder, Regency 250 Package	2/01/95	2,092			2,092	3 MO S/L	2,092	0
23	Stage curtains for HOH	8/01/96	7,331			7,331	7 MO S/L	7,331	0
24	24' truck	7/01/97	18,750			18,750	6 MO S/L	18,750	0
25	Sewing machines	2/01/98	3,327			3,327	3 MO S/L	3,327	0
26	Refurb harpsicord	12/01/98	1,050			1,050	3 MO S/L	1,050	0
27	Harpsicord	1/01/99	2,450			2,450	3 MO S/L	2,450	0
28	Piano	9/29/00	1,899			1,899	3 MO S/L	1,899	0
29	Frame Ladder	7/31/00	939			939	7 MO S/L	939	0
30	Spray Booth	12/01/00	4,599			4,599	5 MO S/L	4,599	0
31	RP Screen	2/15/01	6,300			6,300	5 MO S/L	6,300	0
32	Black Scrim	2/15/01	2,050			2,050	5 MO S/L	2,050	0
33	Lighting	5/02/02	22,087			22,087	5 MO S/L	22,087	0
34	Rosebrand	5/02/02	1,845			1,845	5 MO S/L	1,845	0
35	129186.86	5/02/02	2,802			2,802	5 MO S/L	2,802	0
36	wenger/ orchestra chairs	8/02/02	10,373			10,373	5 MO S/L	10,373	0
37	concert design/ orchestra tools	8/01/02	3,916			3,916	5 MO S/L	3,916	0
38	jordan kitts/ grand piano accessories	10/01/02	57,910			57,910	5 MO S/L	57,910	0
39	Music Stands	12/01/02	897			897	5 MO S/L	897	0
40	Coulter supplies inc. Grommett and stand	12/01/02	1,205			1,205	5 MO S/L	1,205	0
41	Twinspin II Source 4	12/01/02	1,130			1,130	5 MO S/L	1,130	0
42	FY03 auditors addition	5/01/03	3,733			3,733	5 MO S/L	3,733	0
43	1 zip strip, 40 lamps, 8 stage	2/04/04	1,231			1,231	5 MO S/L	1,231	0
44	wig dryer	10/03/03	1,010			1,010	5 MO S/L	1,010	0
45	Wireless headsets	11/01/03	16,058			16,058	5 MO S/L	16,058	0
46	Prostar 300, 60 ft lift power cd	12/01/03	2,625			2,625	5 MO S/L	2,625	0
47	2 washer & 2 dryers	3/26/04	1,550			1,550	6 MO S/L	1,550	0
48	Genie Aerial Wk Platform	4/01/05	8,667			8,667	5 MO S/L	8,667	0
49	Lighting Package - part I	5/06/06	18,504			18,504	5 MO S/L	18,504	0
50	Piano gift from Norfolk Foundation	5/06/06	39,965			39,965	5 MO S/L	39,965	0
51	Lighting Package - part II	5/06/06	52,309			52,309	4 MO S/L	52,309	0
52	Lighting Package - part III	6/01/06	71,535			71,535	4 MO S/L	71,535	0
53	Lighting Package - part IV	6/01/06	56,713			56,713	4 MO S/L	56,713	0
54	Piano from Jordan Kitts	5/08/08	41,037			41,037	5 MO S/L	41,037	0
55	WIGS for Hoffman and Onegin	5/08/08	7,005			7,005	5 MO S/L	7,005	0
56	Costumes - Tales of Hoffman	5/08/08	22,844			22,844	5 MO S/L	22,844	0
57	Costumes - Onegin	5/08/08	10,288			10,288	5 MO S/L	10,288	0
58	WIGS for FY09 season	5/08/09	10,901			10,901	5 MO S/L	10,901	0
59	Closet system for holding records	5/08/09	1,928			1,928	5 MO S/L	1,928	0
60	Supertitle Projector	5/09/10	22,866			22,866	3 MO S/L	22,866	0
61	Lighting board	5/09/11	19,971			19,971	4 MO S/L	19,971	0
62	Costumes - Rigoletto	5/09/11	2,126			2,126	5 MO S/L	2,126	0
63	Costumes - Cosi	5/09/11	2,029			2,029	5 MO S/L	2,029	0
64	Costumes - Valkyrie	5/09/11	2,669			2,669	5 MO S/L	2,669	0
65	Costumes - Butterfly	5/09/11	5,753			5,753	5 MO S/L	5,753	0
66	Costumes - Rappahannock County	5/09/11	9,439			9,439	5 MO S/L	9,439	0
67	BP&T FY08 AUDIT CORRECTION	7/01/09	-28,833			-28,833	5 MO S/L	-28,833	0
68	HOH Improvements	12/01/94	4,501,986			4,501,986	20 MO S/L	4,501,986	0
69	2 Glass doors	7/17/00	3,371			3,371	5 MO S/L	3,371	0

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
70	Carpet for front of house	5/11/11	26,413			26,413	10 MO S/L	13,427	2,641
71	Accounting offices renovations	10/01/99	23,757			23,757	10 MO S/L	23,757	0
72	Accounting offices renovations	1/01/00	938			938	10 MO S/L	938	0
73	Accounting offices renovations	2/01/00	11,081			11,081	10 MO S/L	11,081	0
74	Accounting offices renovations	11/01/99	921			921	10 MO S/L	921	0
75	Accounting offices renovations	11/01/99	900			900	10 MO S/L	900	0
76	Accounting offices renovations	9/01/99	3,286			3,286	10 MO S/L	3,286	0
77	Accounting offices renovations	10/01/99	18,000			18,000	10 MO S/L	18,000	0
78	Accounting offices renovations	12/01/99	11,809			11,809	10 MO S/L	11,809	0
79	Accounting offices renovations	3/01/00	14,282			14,282	10 MO S/L	14,282	0
80	Office renovations	7/24/00	1,643			1,643	10 MO S/L	1,643	0
81	Gift Shop renovations	8/01/01	1,297			1,297	10 MO S/L	1,297	0
82	Audit FY 14 TB Adjustment	6/30/14	7,705			7,705	10 MO S/L	770	771
83	Office Renovations	3/01/12	77,067			77,067	10 MO S/L	25,690	7,706
84	Furniture	9/01/83	1,026			1,026	10 MO S/L	1,026	0
85	Desk	10/01/83	170			170	10 MO S/L	170	0
86	Storage cabinet	10/01/83	111			111	10 MO S/L	111	0
87	Desks (2) & chairs (5)	9/01/92	638			638	15 MO S/L	638	0
88	Lateral file drawer	11/30/00	1,184			1,184	5 MO S/L	1,184	0
89	Net cam rehearsal hall	10/01/03	1,402			1,402	3 MO S/L	1,402	0
90	Box Office Software upgrade	5/08/08	5,192			5,192	4 MO S/L	5,192	0
91	FY09 annual workstation purchases	5/08/09	18,084			18,084	4 MO S/L	18,084	0
92	Storage server	5/08/09	7,069			7,069	4 MO S/L	7,069	0
93	Tessitura Web and credit card software/hard	5/10/10	20,527			20,527	3 MO S/L	20,527	0
94	Server hardware	5/10/10	42,046			42,046	3 MO S/L	42,046	0
95	Development and box office training and im	5/10/10	87,056			87,056	3 MO S/L	87,056	0
96	Laptops	5/10/10	5,138			5,138	3 MO S/L	5,138	0
97	FY11 annual hardware purchases	5/10/11	34,975			34,975	4 MO S/L	34,975	0
98	FY11 Final Software and training	5/10/11	16,029			16,029	3 MO S/L	16,029	0
99	Dell Latitude E5520	7/01/11	1,770			1,770	4 MO S/L	1,770	0
100	Dell Mobile Precision	9/01/11	2,934			2,934	4 MO S/L	2,812	122
101	Latitude E5520 Laptop	10/01/11	1,579			1,579	4 MO S/L	1,480	99
102	Ticket Printer	10/01/11	1,322			1,322	4 MO S/L	1,240	82
103	Computers	10/11/11	7,110			7,110	4 MO S/L	5,332	1,778
104	Audit Adj#15	6/01/12	540			540	4 MO S/L	405	135
105	Computer Software	10/01/12	13,754			13,754	4 MO S/L	10,316	3,438
106	Storage Device	11/01/12	4,883			4,883	4 MO S/L	3,662	1,221
107	Dell Server Payoff	7/25/13	5,000			5,000	4 MO S/L	3,750	1,250
108	Adjust to Audit TB FY 14	6/30/14	-5,540			-5,540	1 MO S/L	-34	0
109	CADD	6/30/15	14,061			14,061	4 MO S/L	3,515	3,516
111	Sound system	3/01/94	1,057			1,057	5 MO S/L	1,057	0
112	16' Truck	10/01/99	27,213			27,213	5 MO S/L	27,213	0
113	2004 Chevy Van	12/03/03	32,500			32,500	7 MO S/L	32,500	0
114	Deposit for truck - consolidate with truck en	5/06/06	1,500			1,500	4 MO S/L	1,500	0
115	Isuzu truck	5/06/06	30,742			30,742	4 MO S/L	30,742	0
116	(300)Folding Chairs(for lobby)	1/01/96	5,005			5,005	5 MO S/L	5,005	0
117	#901297 Ticket window intercom	1/15/00	1,920			1,920	5 MO S/L	1,920	0
118	Ticket window intercom sales tax	1/01/00	83			83	5 MO S/L	83	0
119	Gift Shop sign	1/01/00	2,700			2,700	5 MO S/L	2,700	0
120	Sales Tax for Gift Shop sign	3/01/00	118			118	5 MO S/L	118	0
121	Vacuume cleaner	6/01/01	986			986	5 MO S/L	986	0
122	3 signature mats	12/01/03	1,285			1,285	5 MO S/L	1,285	0
123	Timpany Drums	9/01/12	17,000			17,000	5 MO S/L	9,633	3,400
125	Upgrade emai to cloud email	1/15/16	4,320			4,320	4 MO S/L	0	540
126	Dave Smith Laptop	2/15/16	1,380			1,380	4 MO S/L	0	144
127	3 computers	5/15/16	1,595			1,595	4 MO S/L	0	66
128	installation of 3 computers	5/15/16	810			810	4 MO S/L	0	34
129	New routers, labor, modem	5/15/16	2,775			2,775	4 MO S/L	0	116
130	3 computers, 2 monitors, video adapter	5/15/16	1,865			1,865	4 MO S/L	0	78
131	Production lens, Roadcase, Shipping	9/01/15	50,580			50,580	5 MO S/L	0	8,430
	Total Other Depreciation		<u>5,832,381</u>			<u>5,832,381</u>		<u>5,671,066</u>	<u>41,727</u>
	Total ACRS and Other Depreciation		<u>5,832,381</u>			<u>5,832,381</u>		<u>5,671,066</u>	<u>41,727</u>

47492 Virginia Opera Association, Inc.

54-0985006

FYE: 6/30/2016

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	Grand Totals		5,832,381			5,832,381		5,671,066	41,727
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>5,832,381</u>			<u>5,832,381</u>		<u>5,671,066</u>	<u>41,727</u>

47492 Virginia Opera Association, Inc.

54-0985006

FYE: 6/30/2016

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	Furniture	7/01/79	395	0	0
2	(8) Bookcases	7/01/96	560	0	0
3	File cabinet	7/01/96	590	0	0
4	Clear Podium	1/01/97	758	0	0
5	5 drawer filing cabinet	12/01/98	549	0	0
6	(1) Office Chair with arms	1/01/99	524	0	0
7	Sales tax on chairs	1/01/99	21	0	0
8	rekeying of admin doors	12/01/99	3,801	0	0
9	Lateral file for Marketing	10/31/00	812	0	0
10	(2) locks for side doors	10/26/00	1,709	0	0
11	Filing Cabinet	12/01/04	2,132	0	0
13	Folding Machine & check scanner	5/08/08	2,933	0	0
14	NEC phones	9/09/09	70,353	0	0
15	Boarders curtains (2)	4/01/85	1,350	0	0
16	Boarders curtains (3)	4/01/85	1,455	0	0
17	Piano	12/01/85	3,435	0	0
18	Fiberglass split ramp	2/01/88	681	0	0
19	Chain Hoist	11/01/88	1,851	0	0
20	Welder	8/01/90	2,450	0	0
21	Prop Shop Shelving	9/01/93	1,197	0	0
22	Welder, Regency 250 Package	2/01/95	2,092	0	0
23	Stage curtains for HOH	8/01/96	7,331	0	0
24	24' truck	7/01/97	18,750	0	0
25	Sewing machines	2/01/98	3,327	0	0
26	Refurb harpsicord	12/01/98	1,050	0	0
27	Harpsicord	1/01/99	2,450	0	0
28	Piano	9/29/00	1,899	0	0
29	Frame Ladder	7/31/00	939	0	0
30	Spray Booth	12/01/00	4,599	0	0
31	RP Screen	2/15/01	6,300	0	0
32	Black Scrim	2/15/01	2,050	0	0
33	Lighting	5/02/02	22,087	0	0
34	Rosebrand	5/02/02	1,845	0	0
35	129186.86	5/02/02	2,802	0	0
36	wenger/ orchestra chairs	8/02/02	10,373	0	0
37	concert design/ orchestra tools	8/01/02	3,916	0	0
38	jordan kits/ grand piano accessories	10/01/02	57,910	0	0
39	Music Stands	12/01/02	897	0	0
40	Coulter supplies inc. Grommet and stand	12/01/02	1,205	0	0
41	Twinspin II Source 4	12/01/02	1,130	0	0
42	FY03 auditors addition	5/01/03	3,733	0	0
43	1 zip strip, 40 lamps, 8 stage	2/04/04	1,231	0	0
44	wig dryer	10/03/03	1,010	0	0
45	Wireless headsets	11/01/03	16,058	0	0
46	Prostar 300, 60 ft lift power cd	12/01/03	2,625	0	0
47	2 washer & 2 dryers	3/26/04	1,550	0	0
48	Genie Aerial Wk Platform	4/01/05	8,667	0	0
49	Lighting Package - part I	5/06/06	18,504	0	0
50	Piano gift from Norfolk Foundation	5/06/06	39,965	0	0
51	Lighting Package - part II	5/06/06	52,309	0	0
52	Lighting Package - part III	6/01/06	71,535	0	0
53	Lighting Package - part IV	6/01/06	56,713	0	0
54	Piano from Jordan Kitts	5/08/08	41,037	0	0
55	WIGS for Hoffman and Onegin	5/08/08	7,005	0	0
56	Costumes - Tales of Hoffman	5/08/08	22,844	0	0
57	Costumes - Onegin	5/08/08	10,288	0	0
58	WIGS for FY09 season	5/08/09	10,901	0	0
59	Closet system for holding records	5/08/09	1,928	0	0
60	Supertitle Projector	5/09/10	22,866	0	0
61	Lighting board	5/09/11	19,971	0	0
62	Costumes - Rigoletto	5/09/11	2,126	0	0
63	Costumes - Cosi	5/09/11	2,029	0	0
64	Costumes - Valkyrie	5/09/11	2,669	0	0
65	Costumes - Butterfly	5/09/11	5,753	0	0
66	Costumes - Rappahonock County	5/09/11	9,439	0	0
67	BP&T FY08 AUDIT CORRECTION	7/01/09	-28,833	0	0
68	HOH Improvements	12/01/94	4,501,986	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
69	2 Glass doors	7/17/00	3,371	0	0
70	Carpet for front of house	5/11/11	26,413	2,641	0
71	Accounting offices renovations	10/01/99	23,757	0	0
72	Accounting offices renovations	1/01/00	938	0	0
73	Accounting offices renovations	2/01/00	11,081	0	0
74	Accounting offices renovations	11/01/99	921	0	0
75	Accounting offices renovations	11/01/99	900	0	0
76	Accounting offices renovations	9/01/99	3,286	0	0
77	Accounting offices renovations	10/01/99	18,000	0	0
78	Accounting offices renovations	12/01/99	11,809	0	0
79	Accounting offices renovations	3/01/00	14,282	0	0
80	Office renovations	7/24/00	1,643	0	0
81	Gift Shop renovations	8/01/01	1,297	0	0
82	Audit FY 14 TB Adjustment	6/30/14	7,705	770	0
83	Office Renovations	3/01/12	77,067	7,707	0
84	Furniture	9/01/83	1,026	0	0
85	Desk	10/01/83	170	0	0
86	Storage cabinet	10/01/83	111	0	0
87	Desks (2) & chairs (5)	9/01/92	638	0	0
88	Lateral file drawer	11/30/00	1,184	0	0
89	Net cam rehearsal hall	10/01/03	1,402	0	0
90	Box Office Software upgrade	5/08/08	5,192	0	0
91	FY09 annual workstation purchases	5/08/09	18,084	0	0
92	Storage server	5/08/09	7,069	0	0
93	Tessitura Web and credit card software/hardwa	5/10/10	20,527	0	0
94	Server hardware	5/10/10	42,046	0	0
95	Development and box office training and imple	5/10/10	87,056	0	0
96	Laptops	5/10/10	5,138	0	0
97	FY11 annual hardware purchases	5/10/11	34,975	0	0
98	FY11 Final Software and training	5/10/11	16,029	0	0
99	Dell Latitude E5520	7/01/11	1,770	0	0
100	Dell Mobile Precision	9/01/11	2,934	0	0
101	Latitude E5520 Laptop	10/01/11	1,579	0	0
102	Ticket Printer	10/01/11	1,322	0	0
103	Computers	10/11/11	7,110	0	0
104	Audit Adj#15	6/01/12	540	0	0
105	Computer Software	10/01/12	13,754	0	0
106	Storage Device	11/01/12	4,883	0	0
107	Dell Server Payoff	7/25/13	5,000	0	0
108	Adjust to Audit TB FY 14	6/30/14	-5,540	-5,506	0
109	CADD	6/30/15	14,061	3,515	0
111	Sound system	3/01/94	1,057	0	0
112	16Truck	10/01/99	27,213	0	0
113	2004 Chevy Van	12/03/03	32,500	0	0
114	Deposit for truck - consolidate with truck en	5/06/06	1,500	0	0
115	Isuzu truck	5/06/06	30,742	0	0
116	(300)Folding Chairs(for lobby)	1/01/96	5,005	0	0
117	#901297 Ticket window intercom	1/15/00	1,920	0	0
118	Ticket window intercom sales tax	1/01/00	83	0	0
119	Gift Shop sign	1/01/00	2,700	0	0
120	Sales Tax for Gift Shop sign	3/01/00	118	0	0
121	Vacuume cleaner	6/01/01	986	0	0
122	3 signature mats	12/01/03	1,285	0	0
123	Timpany Drums	9/01/12	17,000	3,400	0
125	Upgrade emai to cloud email	1/15/16	4,320	1,080	0
126	Dave Smith Laptop	2/15/16	1,380	345	0
127	3 computers	5/15/16	1,595	399	0
128	installation of 3 computers	5/15/16	810	202	0
129	New routers, labor, modem	5/15/16	2,775	693	0
130	3 computers, 2 monitors, video adapter	5/15/16	1,865	466	0
131	Production lens, Roadcase, Shipping	9/01/15	50,580	10,116	0
	Total Other Depreciation		<u>5,832,381</u>	<u>25,828</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>5,832,381</u>	<u>25,828</u>	<u>0</u>
	Grand Totals		<u>5,832,381</u>	<u>25,828</u>	<u>0</u>

Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	\$ 68,786	\$	\$ 68,786	\$
TOTAL	\$ 68,786	\$ 0	\$ 68,786	\$ 0

Schedule A, Part II, Line 1(e)

Description	Amount
TOTAL	\$ 3,693,898
	\$ 3,693,898

Schedule A, Part II, Line 10(e)

Description	Amount
GALA	\$ 401,167
TOTAL	\$ 401,167

Schedule A, Part II, Line 12

Description	Amount
EDUCATION PROGRAMS	\$ 115,597
SINGLE TICKETS	477,525
SUBSCRIPTIONS	695,557
TOURING	318,627
MISCELLANEOUS INCOME	219,454
PRODUCTION SET RENTALS	114,546
PROGRAM ADVERTISING	33,332
GIFT SHOP	9,101
TOTAL	\$ 1,983,739