The Minnesota Opera

RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FORM AMENDED

> YEAR ENDED JUNE 30, 2014 PUBLIC DISCLOSURE

STATEMENT THAT THIS IS A TAX RETURN NOT A FINANCIAL STATEMENT

The accompanying federal income tax return does <u>NOT</u> constitute a financial statement. We have not audited, reviewed or compiled the accompanying income tax return and, accordingly, do not express an opinion or any other form of assurance on it.

An income tax return is not intended to constitute financial statements prepared in accordance with generally accepted accounting principles. Accordingly, it does not necessarily include all financial information or disclosures required by generally accepted accounting principles. If the omitted financial information or disclosures were included with the tax return, they might influence the users' conclusions about the taxpayer's financial position, results of operations and cash flows. Accordingly, this income tax return is not designed to be used in lieu of financial statements.

RECORD RETENTION

Our policy is to dispose of our copies of tax returns and workpapers, and other tax information that is more than eight years old.

Your responsibility for retention of your own tax records varies, depending upon the type of tax return or other information involved. We suggest that you keep your tax information and supporting documents for a minimum of eight years. We also recommend that you keep all records that pertain to a carryover amount, such as net operating loss carryovers and charitable contribution carryovers as well as capital loss carryovers, until eight years after the carryover has been consumed.

Also, we suggest that you maintain, indefinitely, copies of income tax returns, records supporting your tax basis in your personal, investment, and business assets, and documentation pertaining to gifts that you make. Your copies of the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

AMENDED

	NDD	
Form	330	

Department of the Treasury

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public.



Inter	nal Revenue	Service	Information about Form 9		s at _{www.in}	s.gov/form9	90	Inspection		
AF	or the 2	013 calend	lar year, or tax year beginning JUL	1,2013 and	ending J	UN 30,	, 2014			
Ba	Check if pplicable:	C Name o	forganization			D Employ	yer identific	cation number		
	Address change	THE	MINNESOTA OPERA							
	Change Doing Business As				41-0946789					
	Initial return Termin- ated		r and street (or P.O. box if mail is not delivered NORTH FIRST STREET	to street address)	Room/suite	E Telephone number 612-342-9551				
X	Amended	City or	own, state or province, country, and ZIP o	r foreign postal code		G Gross rec	eipts \$	11,786,332.		
	Applica-	MINN	IEAPOLIS, MN 55401			H(a) Is this	s a group re			
	pending	F Name a	nd address of principal officer:NINA A	RCHABAL			Jbordinates	? Yes X No cluded? Yes No		
1 1	Fax-exem			nsert no.) 4947(a)(1) c	or 527			list. (see instructions)		
JI	Nebsite:	► WWW .	MNOPERA.ORG			1		n number 🕨		
			X Corporation Trust Associat	ion 🔄 Other ►	L Year	of formation:	1963 M	State of legal domicile: MN		
Pa	art I S	Summary								
е	1 Br	iefly descri	be the organization's mission or most signi	ficant activities: TO PI	RODUCE	OPERA	A AND (OPERA		
Activities & Governance			ON AT THE HIGHEST ART							
erne	2 Cł	neck this bo	ox ▶ └── if the organization discontinue	ed its operations or dispos	sed of more	e than 25%	of its net as			
NOK.	1		ting members of the governing body (Part					34		
ۍ ه	4 Nu	umber of in	dependent voting members of the governir	ng body (Part VI, line 1b) _				33		
les	1		of individuals employed in calendar year 2					246		
ivit			of volunteers (estimate if necessary)					60		
Act			d business revenue from Part VIII, column					<u> </u>		
	b Ne	et unrelated	business taxable income from Form 990-7	۲, line 34	<u> </u>					
						Prior Y		Current Year		
ne			and grants (Part VIII, line 1h)		······		3,172. 5,472.	5,333,244. 3,338,630.		
Revenue		-					3,116.	727,672.		
Вe			come (Part VIII, column (A), lines 3, 4, and				<i>, , , , , , , , , ,</i>	54,941.		
			e (Part VIII, column (A), lines 5, 6d, 8c, 9c,				2,424.	9,454,487.		
			- add lines 8 through 11 (must equal Part			9,102	0.	9,454,407.		
			milar amounts paid (Part IX, column (A), lin				0.	0.		
		-	to or for members (Part IX, column (A), line			1 033	2,030.	4,203,677.		
Expenses			r compensation, employee benefits (Part I			4,052	3,030.	<u>4,205,077.</u> 0.		
en	16a Pr	rofessional	undraising fees (Part IX, column (A), line 1	le) ► 671 8/	16		• •			
ă			ing expenses (Part IX, column (D), line 25)			6 600),000.	5,422,055.		
			es (Part IX, column (A), lines 11a-11d, 11f-2			10,632		9,625,732.		
		-	es. Add lines 13-17 (must equal Part IX, col expenses. Subtract line 18 from line 12			-1,529		-171,245.		
es		evenue less	expenses. Subtract line to nonnine 12			ginning of Cu		End of Year		
Net Assets or Fund Balances	20 To	tal accote (Part X, line 16)			27,299		28,825,710.		
Ass Bal	21 To		s (Part X, line 26)				5,316.	2,658,559.		
Net	22 Ne		fund balances. Subtract line 21 from line 2	20		24,473		26,167,151.		
P	art II	Signatur								
		es of perjury,	I declare that I have examined this return, include	ling accompanying schedules	s and statem	ents, and to t	he best of my	/ knowledge and belief, it is		
			. Declaration of preparer (other than officer) is b							
		Nu	va archabel			6	4/25/	2016		
Sig	n 🔰	Signatur	e of officer			Da	ite			
Her				RECTOR						
		Type or	print name and title							
•	Р	Print/Type pre	parer's name Prep	arer's signature		Date	Check	PTIN		
Pai	a þ	EB NEI	SON, CPA DEE	NELSON, CPA	0	3/21/1	L 6 ^{if} self-employe	d ₽01264758		
	parer F	irm's name	EIDE BAILLY LLP 8 800 NICOLLET MALL,	STE. 1300			m's EIN 🕨	45-0250958		

MINNEAPOLIS, MN 55402-7033

Phone no.612 - 253 - 6500

Form	990 (2013) THE MINNESOTA OPERA	41-0946789 _F	-age 2
Par	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:		
	THE MINNESOTA OPERA COMBINES A CULTURE OF CREATIVITY		
	RESPONSIBILITY TO PRODUCE OPERA AND OPERA EDUCATION P		
	EXPAND THE ART FORM, NURTURE ARTISTS, ENRICH AUDIENCE	S AND CONTRIBUT	E
	TO THE VITALITY OF THE COMMUNITY.		
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 2	<u>&</u> No
-	If "Yes," describe these new services on Schedule O.	es? Yes Z	v
3	Did the organization cease conducting, or make significant changes in how it conducts, any program service		∆_ 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. Section $501(a)(a)$ and $501(a)(a)$ arguing the arguing to required to report the arguing of section and allocations to		d
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to revenue, if any, for each program service reported.	others, the total expenses, and	a
4a		Revenue \$ 3,045,43	35.
чи	MINNESOTA OPERA, HAVING COMPLETED ITS 51ST ANNIVERSAR)
	REGARDED AS ONE OF THE OPERA INDUSTRY'S MOST AMBITIOU	-	
	OFFERING FIVE FULLY STAGED OPERAS, INCLUDING BOTH STA		E
	AND LESS WELL-KNOWN WORKS. MINNESOTA OPERA HAS BEEN A		
	OF THE ORDWAY CENTER FOR THE PERFORMING ARTS SINCE 19	85. MINNESOTA	
	OPERA REGULARLY RECEIVES NATIONAL AND INTERNATIONAL A	CCLAIM AS A	
	PRODUCER AND CREATOR OF OPERA, AND THIS SEASON, MINNE	SOTA OPERA'S	
	PRODUCTION OF KEVIN PUTS' SILENT NIGHT FOR WHICH HE E	ARNED THE 2012	
	PULITZER PRIZE IN MUSIC, WAS BROADCAST NATIONALLY ON I	PBS IN DECEMBER	
	2013 TO 625,000 PEOPLE FROM ACROSS THE NATION.		
	MINNESOTA OPERA'S 2013-14 SEASON INCLUDED MANON LESCA		
4b		149,09	95.)
	MINNESOTA OPERA'S EDUCATION AND OUTREACH EFFORTS REAC	-	
	ADULTS AND 9,000 YOUTH INCLUDING ADULT EDUCATION CLASS - AN IN-SCHOOL RESIDENCY PROGRAM THAT PLACES TEACHING		N!
	RESIDENT ARTISTS INTO SCHOOLS; SPOTLIGHT PARTNERSHIP		
	IN-SCHOOL RESIDENCY PROGRAM FOR AT-RISK YOUTHS; DAY A		
	AUDITION MASTER CLASSES WHICH PROVIDE OPPORTUNITIES F		
	STUDENTS TO WORK WITH MEMBERS OF THE OPERA STAFF AND		
	PROJECT OPERA - CONSISTING OF THREE GROUPS, RAGAZZI (
	GIOVANI (GRADES 9-12) AND THE APPRENTICE PROGRAM (GRA		
	OPERA CAMP - A WEEK-LONG VOCAL TRAINING PROGRAM FOR T		S
	CHORUS SUMMER OPERA CAMP - A THREE-DAY LONG DAY CAMP	-	
	7-12; OPERA ARTIST+ - A WEEK LONG CAMP FOR COLLEGE ST	UDENTS TO LEARN	
4c	(Code:) (Expenses \$ 272, 132. including grants of \$) (F	Revenue \$ 5,90	00.)
	MINNESOTA OPERA'S RESIDENT ARTIST PROGRAM PROVIDED TE	N YOUNG	
	PROFESSIONALS AT THE INITIAL STAGES OF THEIR CAREERS		S
	OF PROFESSIONAL DEVELOPMENT, INCLUDING VOCAL TRAINING		
	STAGE TIME, CLASSES AND CAREER COUNSELING. THIS PROGRA		H
	PERFORMERS AND OTHER PRACTITIONERS OF THE ART FORM. II		
	APPEARING IN MINNESOTA OPERA'S PRODUCTIONS, THESE ART		
	INTEGRAL PART OF THE COMPANY'S OUTREACH AND EDUCATION		
	AS OPERATIC AMBASSADORS THROUGHOUT THE COMMUNITY BOTH	IN SCHOOLS AND	AT
	SPECIAL EVENTS.		
	Other program convises (Describe in Schedule Q)		
40	Other program services (Describe in Schedule O.) (Expenses \$ 191,163 • including grants of \$) (Revenue \$	138,200.)	
40	(Expenses \$ 191,103 · including grants of \$) (Revenue \$ Total program service expenses ► 7,453,920 ·	10,200.)	
+6		Form 990	(2013)
332002 10-29-	SEE SCHEDULE O FOR CONTINUATIO		
	2		

Par	Checklist of Required Schedules
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?
	If "Yes," complete Schedule A
2	Is the organization required to complete Schedule B, Schedule of Contributors?
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
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
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
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
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
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>
~	Schedule D, Part III
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
10	If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent
10	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X
••	as applicable.
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,
	Part VI
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
с	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII
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
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
f	5 1 5
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete
	Schedule D, Parts XI and XII
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
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>
	Did the organization maintain an office, employees, or agents outside of the United States?
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 2 if "Ves." complete Schedule E. Parts Land IV.
15	or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any
15	foreign organization report on Part IX, column (A), line 3, more than \$5,000 or grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to
.0	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV
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

1c and 8a? If "Yes," complete Schedule G, Part II

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines

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

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

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Form 990 (2013)

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Form 990 (2013)
Part IV	Che

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Form	990 (2013) THE MINNESOTA OPERA 41-0946	5789	Р
	t IV Checklist of Required Schedules (continued)		
		_	Yes
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i>	21	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If</i> "Yes," <i>answer lines 24b through 24d and complete Schedule K. If</i> "No", <i>go to line 25a</i>	24a	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If</i> "Yes," <i>complete Schedule L, Part I</i>	25a	
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	25b	
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 so, complete Schedule L, Part II	26	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27	
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 h	A current or former officer, director, trustee, or key employee? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28a 28b	x
b 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 key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		
20	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	28c	x
29 30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	30	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If</i> "Yes," <i>complete Schedule R, Part V, line 2</i>	35b	x
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
		1	1

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Did the organization conduct more than 5% of its activities through an entity that is not a related organization

Note. All Form 990 filers are required to complete Schedule O

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?

and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

Pa						
	Check if Schedule O contains a response or note to any line in this Part V			<u></u>		
4.	Establish and the second static Device of Estate 0.0 (for state static		204		Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		204			
с	(gambling) winnings to prize winners?			10	x	
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	1		1c		
Za	filed for the calendar year ending with or within the year covered by this return	2a	246			
h	If at least one is reported on line 2a, did the organization file all required federal employment tax retu			2b	x	
D.	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e -file (see instruction			2.0		
3a				3a		x
	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule			3b		<u> </u>
	At any time during the calendar year, did the organization have an interest in, or a signature or other			0.0		
14	financial account in a foreign country (such as a bank account, securities account, or other financial		•	4a		x
b	If "Yes," enter the name of the foreign country:		,.			
-	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial	Accou	nts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter trans-			5b		Х
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did t					
	any contributions that were not tax deductible as charitable contributions?	C		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribu					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and se	rvices	provided to the payor?	7a	X	
b	b If "Yes," did the organization notify the donor of the value of the goods or services provided?				Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w	/as rec	uired			
	to file Form 8282?	1		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year					
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit cont			7f	<u> </u>	X
g	If the organization received a contribution of qualified intellectual property, did the organization file F			7g	<u> </u>	
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiz			7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. D					
	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at	any tin	the during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?			9a	<u> </u>	
	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:	10-				
	Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a 10b				
11	Section 501(c)(12) organizations. Enter:					
	Gross income from members or shareholders	11a				
	Gross income from other sources (Do not net amounts due or paid to other sources against	110				
	amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
	Is the organization licensed to issue qualified health plans in more than one state?			13a		
-	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the					
	organization is licensed to issue qualified health plans	13b				
с	Enter the amount of reserves on hand					
				14a		Х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedu			14b		

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Form 990 (2013)

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

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

X

	Check if Schedule O contains a response or note to any line in this Part VI					X
Sec	tion A. Governing Body and Management				-	
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	34			
	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 0.					
b	Enter the number of voting members included in line 1a, above, who are independent	1b	33			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationshi	ip with	any other			
	officer, director, trustee, or key employee?			2		Х
3	Did the organization delegate control over management duties customarily performed by or under th					
-	of officers, directors, or trustees, or key employees to a management company or other person?			3		x
4	Did the organization make any significant changes to its governing documents since the prior Form			4		X
5	Did the organization become aware during the year of a significant diversion of the organization's as			5		X
6	Did the organization have members or stockholders?			6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a			Ŭ		
74	more members of the governing body?			7a		x
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, s			74		
D.			•	7b		x
•	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the ye			75		
8		-	-	0-	x	
-	The governing body?			8a 0h		x
b	Each committee with authority to act on behalf of the governing body?			8b		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea			9		x
800			- Oada l	9		Л
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal R	evenu	e Code.)			
10				40	Yes	No X
	Did the organization have local chapters, branches, or affiliates?			10a		
b	If "Yes," did the organization have written policies and procedures governing the activities of such c	-				
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b	v	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing boo	dy befo	ore filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.				37	
12a				12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "	′es," d	escribe			
	in Schedule O how this was done			12c	X	
13	Did the organization have a written whistleblower policy?			13	X	
14	Did the organization have a written document retention and destruction policy?			14	X	
15	Did the process for determining compensation of the following persons include a review and approv		ndependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
	The organization's CEO, Executive Director, or top management official			15a	X	L
b	Other officers or key employees of the organization			15b		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 arrange	ment \	vith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	ate its	participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the orga	nizatio	n's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed \blacktriangleright MN					
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-	T (Sec	ion 501(c)(3)s only) a	availab	le	
	for public inspection. Indicate how you made these available. Check all that apply.					
	X Own website Another's website X Upon request Other (explain					
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, co	onflict	of interest policy, an	d finar	ncial	
	statements available to the public during the tax year.					
20	State the name, physical address, and telephone number of the person who possesses the books a	nd rec	ords of the organiza	tion: 🕨	•	
	JEFF COUTURE - 612-342-9551					
	620 NORTH FIRST STREET, MINNEAPOLIS, MN 55401					

MINNESOTA OPERA THE

Compensation of Oncers, 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)	(B)			(0	C)			(D)	(E)	(F)
Name and Title	Average hours per week	box	not c , unle	ss pe	more rson	than is bot pr/trus	h an	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key em ployee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) RACHELLE CHASE	2.50									
BOARD CHAIR		Х		Х				0.	0.	0.
(2) JAMES JOHNSON	2.50								•	
BOARD VICE CHAIR		Х		Х				0.	0.	0.
(3) ROBERT LEE	2.50								•	
BOARD SECRETARY		Х		Х				0.	0.	0.
(4) PATRICIA JOHNSON	2.50									_
BOARD TREASURER		Х		Х				0.	0.	0.
(5) PATRICIA BEITHON	2.50									
BOARD MEMBER		Х						0.	0.	0.
(6) WENDEY BENNETT	2.50									_
BOARD MEMBER		Х						0.	0.	0.
(7) SHARI BOEHNEN	2.50									_
BOARD MEMBER		Х						0.	0.	0.
(8) JANE CONFER	2.50									_
BOARD MEMBER		Х						0.	0.	0.
(9) JODI DEHLI	2.50									
BOARD MEMBER		Х						0.	0.	0.
(10) SARA DONALDSON	2.50								_	_
BOARD MEMBER		Х						0.	0.	0.
(11) SIDNEY EMERY	2.50									
BOARD MEMBER		Х						0.	0.	0.
(12) BIANCA FINE	2.50								_	_
BOARD MEMBER		X						0.	0.	0.
(13) SHARON HAWKINS	2.50									
BOARD MEMBER		X						0.	0.	0.
(14) RUTH HUSS	2.50									
BOARD MEMBER		Х						0.	0.	0.
(15) HEINZ HUTTER	2.50									
BOARD MEMBER		Х						0.	0.	0.
(16) CHRISTINE LARSEN	2.50									
BOARD MEMBER		Х						0.	0.	0.
(17) LYNNE E. LOONEY	2.50									_
BOARD MEMBER		Х						0.	0.	0.

332007 10-29-13

Form 990 (2013)

Part VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	vees,	and	d Hi	ghe	st C	Compensated Employe	es (continued)			
(A) (B)			(C)					(D)	(E)		(F)	
Name and title	Average	(do		Posi		than o		Reportable	Reportable	E	stimate	ed
	hours per	box	, unles	ss per	rson i	is botl	n an	compensation	compensation	a	mount	of
	week		cer an	d a di	irecto	or/trus	:ee)	from	from related		other	
	(list any hours for	rector						the	organizations		npensa	
	related	ordi	ee			sated		organization	(W-2/1099-MISC)		rom th	
	organizations	trustee or director	trust		ee	npens		(W-2/1099-MISC)			ganizat Id relat	
	below	dual ti	Institutional trustee		nploy	st cor yee	5				anizati	
	line)	Individual 1	Institu	Officer	Key employee	Highest compensated employee	Former					
(18) STEVE MAHON	2.50											
BOARD MEMBER		Х						0.	0.			0.
(19) DAVID MELINE	2.50											
BOARD MEMBER		Х						0.	0.			0.
(20) LENI MOORE	2.50											
BOARD MEMBER		Х						0.	0.			0.
(21) ALBIN NELSON	2.50											
BOARD MEMBER		X						0.	0.			0.
(22) LUIS PAGAN-CARLO	2.50											
BOARD MEMBER		X						0.	0.			0.
(23) JOSE PERIS	2.50											
BOARD MEMBER		Х						0.	0.			0.
(24) ELIZABETH REDLEAF	2.50											•
BOARD MEMBER	0 50	X						0.	0.			0.
(25) CONSTANCE REMELE	2.50								0			•
BOARD MEMBER	F 0	X						0.	0.	<u> </u>		0.
(26) DON ROMANAGGI	2.50							0	0			0
BOARD MEMBER		X						0.	0.			0.
1b Sub-total								340,295.	0.		9,0	17
c Total from continuation sheets to Part VI								340,295.	0.		<u>9,0</u> 9,0	4/•
d Total (add lines 1b and 1c)						·····		-			9,0	4/•
2 Total number of individuals (including but n	ot inflited to th	iose	liste	a	JOVE	e) wr	lo r	eceived more than \$100	,000 of reportable			2
compensation from the organization											Yes	No
3 Did the organization list any former officer,	director or tri	ista	o ko	v en	nnlo		or	highest compensated a	mplovee on			
line 1a? If "Yes," complete Schedule J for s								nightest compensated e		3		x
4 For any individual listed on line 1a, is the su										Ū		
and related organizations greater than \$150										4	Х	
5 Did any person listed on line 1a receive or a									dual for services			
rendered to the organization? If "Yes," com	plete Schedul	e J f	or su	ich j	oers	son .				5		Х
Section B. Independent Contractors												
1 Complete this table for your five highest co	mpensated in	depe	ende	nt c	ontr	racto	rs t	that received more than	\$100,000 of compen	sation	from	
the organization. Report compensation for	the calendar y	ear	endi	ng w	vith	or w	thi	n the organization's tax	/ear.			
(A)								(B)			C)	
Name and business	address							Description of s	ervices (Compe	ensatio	n
MICHAEL CHRISTIE								~~~~~~			<i>с</i> ,	~ ~
1776 JAMES AVE S, MINNEAPOLIS, MN 55403 CONDUCTING								4	6,4	00.		
STAR TRIBUNE												
PO BOX 1255, MINNEAPOLIS, MN 55440 ADVERTISING 143,851.												

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 ► 2

Part VII Section A. Officers, Directors,		npic	byee			lign	est			(=)
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	6			ition		ь A	Reportable	Reportable	Estimated
	hours		hecł	(all 1	tnat I	app I	iy) I	compensation from	compensation from related	amount of other
	per week					æ		the	organizations	compensatior
	(list any	to.				ploye		organization	(W-2/1099-MISC)	from the
	hours for	direc				d em		(W-2/1099-MISC)	(112) 1000 11100)	organization
	related	ee or	stee			nsate		()		and related
	organizations	trust	al tru		oyee	admo				organizations
	below	Individual trustee or director	Institutional trustee	er	Key employee	Highest compensated employee	ler			-
	line)	Indiv	Instit	Officer	Key e	High	Former			
(27) CHRIS ROMANS	2.50									
BOARD MEMBER		x						0.	0.	0
(28) MARK SCHWARZMANN	2.50									
BOARD MEMBER		X						0.	0.	0
(29) NADEGE SOUVENIR	2.50									
BOARD MEMBER		Х						0.	0.	0
(30) SIMON STEVENS	2.50									
BOARD MEMBER		х						0.	0.	0
(31) VIRGINIA STRINGER	2.50									
BOARD MEMBER		х						0.	0.	0
(32) H BERNT VON OHLEN	2.50									
BOARD MEMBER		х						0.	0.	0
(33) MARGARET WURTELE	2.50								•	
BOARD MEMBER	10.00	X						0.	0.	0
(34) KEVIN RAMACH	40.00							110 027	0	00 070
PRESIDENT AND GENERAL DIRECTOR	40.00	X		X				118,037.	0.	23,079
(35) JEFF COUTURE	40.00			x					0.	101
FINANCE DIRECTOR	40.00			^				85,468.	0.	431
(36) DALE JOHNSON ARTISTIC DIRECTOR	40.00					x		136,790.	0.	15,537
ARTISTIC DIRECTOR			<u> </u>					130,790.	0.	13,337
		1								
Total to Part VII, Section A, line 1c								340,295.		39,047

Form 990 (20)13)
Part VIII	8

THE MINNESOTA OPERA

Statement of Revenue

Ра	πv	/111							
			Check if Schedule O conta	ains a response	or note to any lin	<u>e in this Part VIII …</u> (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
nts nts	1	а	Federated campaigns	1a					
<u>S</u> ra		b	Membership dues	1b					
s, C			Fundraising events		364,191.				
Gift lar			Related organizations						
ini,		е	Government grants (contributi	ions) 1e					
tior sr S		f	All other contributions, gifts, grant	is, and					
ibu			similar amounts not included abov	/e 1f	4,969,053.				
Contributions, Gifts, Grants and Other Similar Amounts		g	Noncash contributions included in lines	1a-1f: \$	359,781.				
an Co		h	Total. Add lines 1a-1f			5,333,244.			
					Business Code				
e	2	а	OPERA SEASON/ADMISSIONS	5	711190	2,965,435.	2,965,435.		
ervi		b	OUTREACH AND EDUCATION		711190	149,095.	149,095.		
n Se		с	RENTAL INCOME		711190	98,697.	98,697.		
Program Service Revenue		d	CO-PRODUCTION INCOME		711190	80,000.	80,000.		
rog		е							
đ		f	All other program service reve	nue	711190	45,403.	45,403.		
		g	Total. Add lines 2a-2f		►	3,338,630.			
	3		Investment income (including						
			other similar amounts)			465,393.		999.	464,394.
	4		Income from investment of tax	•					
	5		Royalties						
	_		_	(i) Real	(ii) Personal				
	6		Gross rents	19,913					
			Less: rental expenses	0	-				
			Rental income or (loss)	19,913		10 012			10 012
	_		Net rental income or (loss)			19,913.			19,913.
	(а	Gross amount from sales of	(i) Securities 2,490,113	(ii) Other				
		b	assets other than inventory	2,490,113	•				
		D	Less: cost or other basis	2,227,834					
		~	and sales expenses Gain or (loss)						
			Net gain or (loss)	,		262,279.			262,279.
	Q		Gross income from fundraising			,			
Other Revenue		ŭ	including \$364						
eve			contributions reported on line						
r R			Part IV, line 18	-	139,039.				
the		b	Less: direct expenses						
0			Net income or (loss) from fund			35,028.			35,028.
			Gross income from gaming ac	-					
			Part IV, line 19						
		b	Less: direct expenses						
			Net income or (loss) from gam						
	10	а	Gross sales of inventory, less	returns					
			and allowances	a					
		b	Less: cost of goods sold	b	,				
		с	Net income or (loss) from sales	s of inventory .	▶				
			Miscellaneous Revenue	e	Business Code				
	11	а			ļļ				ļ
		b							ļ
		С							·
		d	All other revenue						
		е	Total. Add lines 11a-11d			0 454 405	2 220 620	0.00	701 (14
22000	12		Total revenue. See instructions.		🕨	9,454,487.	3,338,630.	999.	781,614.

	ion 501(c)(3) and 501(c)(4) organizations must com		er organizations must co	mplete column (A)	
3001	Check if Schedule O contains a respon	so or noto to any lino in	this Part IX		
Do i	Check if Schedule O contains a respon child amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	rotarexpenses	expenses	general expenses	expenses
1	Grants and other assistance to governments and		·		·
	organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in				
_	the United States. See Part IV, line 22				
3	Grants and other assistance to governments,				
-	organizations, and individuals outside the				
	United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
Ŭ	trustees, and key employees	226,108.	13,843.	163,814.	48,451
6	Compensation not included above, to disqualified				
Ū	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	33,082.	33,082.		
7	Other salaries and wages	3,142,875.	2,280,787.	461,049.	401,039
7 8	Pension plan accruals and contributions (include		_,,		_0_,000
0	section 401(k) and 403(b) employer contributions)	74,237.	55,802.	18,899.	-464
0		403,222.	317,324.	57,767.	-464. 28,131.
9 10	Other employee benefits	324,153.	229,245.	55,456.	39,452
10	Payroll taxes	524,155.	227,243.	55, ±50.	55,4526
11	Fees for services (non-employees):				
a	Management				
	Legal	49,759.		49,759.	
	Accounting	49,139.		49,139.	
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	321,425.	173,512.	104,248.	12 665
	column (A) amount, list line 11g expenses on Sch 0.)	346,005.	345,876.	104,248.	43,665.
12	Advertising and promotion	603,451.	394,703.	119,930.	88,818.
13	Office expenses	13,716.	3,535.	10,181.	00,010
14	Information technology	362,477.	362,477.	10,101.	
15	Royalties			104 026	
16	Occupancy	249,686.	144,760.	104,926.	11 (()
17	Travel	210,623.	183,427.	15,534.	11,662.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials		1 - 000		
19	Conferences, conventions, and meetings	29,394.	15,280.	13,761.	353.
20	Interest	40,731.		40,731.	
21	Payments to affiliates		20.050	014 050	
22	Depreciation, depletion, and amortization	247,122.	32,270.	214,852.	
23	Insurance	86,512.		86,512.	
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 0.)				
~	FEES FOR PRODUCTION SER	2,713,070.	2,676,628.	100.	36,342.
a b	THEATER RENTAL	648,633.	648,633.	±00•	50,544
	PRODUCTION MATERIALS	357,628.	357,628.		
с С	ALLOCATION TO PREPAID E	-756,814.	-700,357.	-39,035.	-17,422
d		-101,363.	-114,535.	21,353.	-8,181
	All other expenses	9,625,732.	7,453,920.	1,499,966.	671,846
25	Total functional expenses. Add lines 1 through 24e	3,043,134.	1,433,340.	1,499,900•	0/1,040
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 if following SOP 98-2 (ASC 958-720)				Comment (000 (0010)

Form	n 990 (;		OPER	A		41-	0946789	
Pa	rt X	Balance Sheet						
		Check if Schedule O contains a response or not	e to any	line in this Part X				
					(A) Beginning of year		(B) End of yea	
	1	Cook non interest bearing			374,467.	1	519,	
	2	Cash - non-interest-bearing Savings and temporary cash investments			5/1,10/.	2	1,450,	
	3	Pledges and grants receivable, net			3,042,142.	3	2,551,	
	4	Accounts receivable, net			321,478.	4	258,	
	5	Loans and other receivables from current and for					,	
		trustees, key employees, and highest compensation						
		Part II of Schedule L		5				
	6	Loans and other receivables from other disquali						
		section 4958(f)(1)), persons described in section						
		employers and sponsoring organizations of sect	tion 501(c	c)(9) voluntary				
ts		employees' beneficiary organizations (see instr).	Complet	e Part II of Sch L		6		
Assets	7	Notes and loans receivable, net				7		
◄	8	Inventories for sale or use	ntories for sale or use					
	9	Prepaid expenses and deferred charges			649,487.	9	1,274,	
	10a	Land, buildings, and equipment: cost or other						
		basis. Complete Part VI of Schedule D	10a	6,567,513.				
	b	Less: accumulated depreciation	10b	3,485,556.	3,154,009.	10c	3,081,	
	11	Investments - publicly traded securities			14,752.	11	11 100	
	12	Investments - other securities. See Part IV, line			11,854,658.	12	11,172,	
	13	Investments - program-related. See Part IV, line				13		
	14	Intangible assets			7,888,886.	14	8,516,	
	15	Other assets. See Part IV, line 11			27,299,879.	15 16	28,825,	
	16 17	Total assets. Add lines 1 through 15 (must equ.			190,174.	17	163,	
	17	Accounts payable and accrued expenses Grants payable		F	1,1,1,4.	17		
	19	Deferred revenue		1,816,160.	19	1,768,		
	20	Tax-exempt bond liabilities		_,0_0,2000	20	,,		
	21	Escrow or custodial account liability. Complete I				20		
es	22	Loans and other payables to current and former						
Ð			···· - -·· - ,	,				

		Check if Schedule O contains a response or note to any line in this Part X			
			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	374,467.	1	519,762.
	2	Savings and temporary cash investments		2	1,450,000.
	3	Pledges and grants receivable, net	3,042,142.	3	2,551,226.
	4	Accounts receivable, net	321,478.	4	258,461.
	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			
ŝ		employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net		7	
¥	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	649,487.	9	1,274,578.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D10a6,567,513.Less: accumulated depreciation10b3,485,556.			
	b	Less: accumulated depreciation		10c	3,081,957.
	11	Investments - publicly traded securities	14,752.	11	
	12	Investments - other securities. See Part IV, line 11	11,854,658.	12	11,172,913.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	7,888,886.	15	8,516,813.
	16	Total assets. Add lines 1 through 15 (must equal line 34)	27,299,879.	16	28,825,710.
	17	Accounts payable and accrued expenses	190,174.	17	163,933.
	18	Grants payable	1 010 100	18	1 7 60 000
	19	Deferred revenue	1,816,160.	19	1,768,283.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to current and former officers, directors, trustees,			
Liabilities		key employees, highest compensated employees, and disqualified persons.			
Lia	00	Complete Part II of Schedule L	819,982.	22	726,343.
	23 24	Secured mortgages and notes payable to unrelated third parties	015,502.	23 24	720,545.
	24 25	Unsecured notes and loans payable to unrelated third parties		24	
	25	parties, and other liabilities not included on lines 17-24). Complete Part X of			
				25	
	26	Total liabilities. Add lines 17 through 25	2,826,316.	26	2,658,559.
		Organizations that follow SFAS 117 (ASC 958), check here ► X and			, ,
s		complete lines 27 through 29, and lines 33 and 34.			
D 2 2	27	Unrestricted net assets	1,559,111.	27	2,125,858.
ala	28	Temporarily restricted net assets	3,513,297.	28	3,974,710.
ЧB	29	Permanently restricted net assets	19,401,155.	29	20,066,583.
- Lu		Organizations that do not follow SFAS 117 (ASC 958), check here 🕨 🗌			
P		and complete lines 30 through 34.			
ets	30	Capital stock or trust principal, or current funds		30	
Ass	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
Net Assets or Fund Balances	32	Retained earnings, endowment, accumulated income, or other funds		32	
z	33	Total net assets or fund balances	24,473,563.	33	26,167,151.
	34	Total liabilities and net assets/fund balances	27,299,879.	34	28,825,710.
					Form 990 (2013)

5	Net unrealized gains (losses) on investments	5	1	,24	5,2	05.	
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		61	9,6	28.	
10							
Pa	rt XII Financial Statements and Reporting						
	Check if Schedule O contains a response or note to any line in this Part XII						
					Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other						
•	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0.					
2a							
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a						
	separate basis, consolidated basis, or both:						
	Separate basis, conconducted basis, or born.						
b				2b	Х		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat						
	consolidated basis, or both:	,					
	X Separate basis Consolidated basis Both consolidated and separate basis						
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	e audit.					
	review, or compilation of its financial statements and selection of an independent accountant?				Х		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.						
3a	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 requ		lit				
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b			

Total revenue (must equal Part VIII, column (A), line 12) 1 1 2 Total expenses (must equal Part IX, column (A), line 25) 2 Revenue less expenses. Subtract line 2 from line 1 3 3 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) 4 4 5 6 ε ç

THE MINNESOT	'A OF
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41-0946789 Page 12

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

9,454,487.

9,625,732.

24,473,563.

-171,245.

X

Form 990 (2013)

orm	990	(2013))

F

-			-
0	320	n	-
3	3 ∠ι	12	ı.
0	a_2		

f	-	ation received a wr ganization, check t	itten determination from this box								
g	Since August	17, 2006, has the	organization accepted a								
			directly controls, either a								Yes
			supported organization?								
			on described in (i) above?								
			a person described in (i)							. 11g(iii)	
h	Provide the id	nowing information	n about the supported or	gamzation	(5).						
• •	e of supported ganization	(ii) EIN	(described on lines 1-9 above or IRC section		organization sted in your document?	(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount sup	t of m port
			(see instructions))	Yes	No	Yes	No	Yes	No		
				-							

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.

. Inspection

SCHEDULE A	

I

Department of the Treasury Internal Revenue Service Name of the organization

8 9 m 990 or 990-EZ)

Open to Public

THE MINNESOTA OPERA	41-0946789
Part I Reason for Public Charity Status (All organizations must complete this part.) See instruct	ctions.
The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)	
1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).	
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)	
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).	
4 A medical research organization operated in conjunction with a hospital described in section 170(b)	(1)(A)(iii). Enter the hospital's name,
city, and state:	
5 An organization operated for the benefit of a college or university owned or operated by a governme	ntal unit described in
section 170(b)(1)(A)(iv). (Complete Part II.)	

5 L	A federal	state, c	or local	aovernment	or governme	ntal unit	described	in section	170(b)(1)(A)(v).

	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.)

A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)

11 An organization organized and operated exclusively 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 that describes the type of supporting organization and complete lines 11e through 11h

	a ∟ Type I	b 📖 Type II	c L Type III - Functionally integrated	d U Type III - Non-functionally integra	ated
e 🗌	By checking this box,	, I certify that the orga	nization is not controlled directly or indirectly by or	ne or more disqualified persons other than	
	foundation managers	and other than one or	r more publicly supported organizations described	in section 509(a)(1) or section 509(a)(2).	
f	If the organization rec	ceived a written detern	nination from the IRS that it is a Type I, Type II, or	Type III	
	supporting organizati	on, check this box			

09-25-13

Employer identification number 41-0946789

OMB No. 1545-0047

Schedule A (Form 990 or 990-EZ) 2013 THE MINNESOTA OPERA 41-0946789 Page 2 Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(b) and 170(b)(1)(A)(b)
(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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	5527134.	5046307.	5223739.	4748172.	5333244.	25878596.
2	Tax revenues levied for the organ-						
	ization'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	5527134.	5046307.	5223739.	4748172.	5333244.	25878596.
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)						4401176.
6	Public support. Subtract line 5 from line 4.						21477420.
	tion B. Total Support						
	ndar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
	Amounts from line 4	5527134.	5046307.	5223739.	4748172.	(e) 2013 5333244.	25878596.
8	Gross income from interest,						
0	dividends, payments received on						
	securities loans, rents, royalties	546,302.	551,164.	559,511.	522,308.	485,306.	2664591.
•	and income from similar sources	540,5021	551,104.	555,511.	522,500.	405,5000	2004351.
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 IV.)						28543187.
	Total support. Add lines 7 through 10					17	,301,463.
	Gross receipts from related activities,		,				,301,403.
13	First five years. If the Form 990 is for	-	s first, second, thir	d, fourth, or fifth ta	ax year as a sectio	n 501(c)(3)	
<u> </u>	organization, check this box and stor						
	ction C. Computation of Publ						
	Public support percentage for 2013 (•	())		14	75.25 %
	Public support percentage from 2012					15	75.48 %
16a	33 1/3% support test - 2013. If the o	-					
	stop here. The organization qualifies						
b	33 1/3% support test - 2012. If the o						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances tes	t - 2013. If the org	anization did not o	check a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the "fac	ts-and-circumstan	ces" test, check tł	nis box and stop h	iere. Explain in Pai	rt IV how the orga	nization
	meets the "facts-and-circumstances"	test. The organiza	tion qualifies as a	publicly supported	d organization		▶□]
b	10% -facts-and-circumstances tes	t - 2012. If the org	anization did not o	check a box on line	e 13, 16a, 16b, or ⁻	17a, and line 15 is	10% or
	more, and if the organization meets the	ne "facts-and-circu	mstances" test, cl	heck this box and	stop here. Explain	in Part IV how the	e
	organization meets the "facts-and-cire	cumstances" test.	The organization of	qualifies as a publi	cly supported orga	anization	
18	Private foundation. If the organization						

Schedule A (Form 990 or 990-EZ) 2013

Schedule A (Form 990 or 990-EZ) 2013 THE MINNESOTA OPERA 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.)

Se	ction A. Public Support						
Cale	endar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and						
t	3 received from disqualified persons 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						
	Public support (Subtract line 7c from line 6.)						
Se	ction B. Total Support				1		
Cale	endar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
	Amounts from line 6						
10a	a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b 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 IV.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First five years. If the Form 990 is for	the organization's	s first, second, thir	d, fourth, or fifth t	ax year as a section	on 501(c)(3) organiz	zation,
_	check this box and stop here						>
	ction C. Computation of Publ						
	Public support percentage for 2013 (15	%
	Public support percentage from 2012					16	%
	ction D. Computation of Inves					L .= 1	
	Investment income percentage for 20					17	%
	Investment income percentage from					18	%
19a	a 33 1/3% support tests - 2013. If the						i / is not
	more than $33 1/3\%$, check this box a						P
k	33 1/3% support tests - 2012. If the						
00	line 18 is not more than 33 1/3%, che						
	Private foundation. If the organization	n dia not check a	box on line 14, 19	a, or 190, check t			
JJ20	23 09-25-13				3CI	iedule A (FORM 99	0 or 990-EZ) 2013

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

Schedule of Contributors

 Attach to Form 990, Form 990-EZ, or Form 990-PF.
 Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990 . OMB No. 1545-0047

2013

Employer identification number

41-0946789

Schedule B (Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Name of the organization

THE	MINNESOTA	OPERA

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Part I

Employer identification number

41-0946789

THE MINNESOTA OPERA

(a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 158,100. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 2 X Person Payroll 605,833. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) **Total contributions** Type of contribution No. Name, address, and ZIP + 4 3 X Person Payroll 443,725. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 4 Х Person Payroll 157,500. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 5 X Person Payroll 750,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) Type of contribution **Total contributions** No. Name, address, and ZIP + 4 X 6 Person Payroll 211,836. Noncash \$ (Complete Part II for noncash contributions.)

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

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

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

Page 3

Employer identification number

41-0946789

THE MINNESOTA OPERA

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

Part II	NONCASH Property (see instructions). Use duplicate copies of Part I	i if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_		\$	

Name of org	anization		Employer identification number
THE MI	INNESOTA OPERA		41-0946789
Part III	Exclusively religious, charitable, etc., indi year. Complete columns (a) through (e) and i the total of exclusively religious, charitable, et Use duplicate copies of Part III if additior	tc., contributions of \$1,000 or less f	(c)(7), (8), or (10) organizations that total more than \$1,000 for the tions completing Part III, enter
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Part I			
		(e) Transfer of g	[
-	Transferee's name, address, a		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
ŀ		(e) Transfer of g	ift
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
		(e) Transfer of g	ift
F	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
		(e) Transfer of g	jift
ŀ	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Information about Schedule D (Form 990) and its instructions is at www irs gov/form990



Name of the organization

Employer identification number 41-0946789

	THE MINNESOTA OPERA	41-0946789
Pa	rt I Organizations Maintaining Donor Advised Funds or Other Similar Funds or	Accounts. Complete if the
	organization answered "Yes" to Form 990, Part IV, line 6.	
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised fu	unds
	are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used	d only
	for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose confi	erring
	impermissible private benefit?	Yes No
Pa	rt II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV	V, line 7.
1	Purpose(s) of conservation easements held by the organization (check all that apply).	
	Preservation of land for public use (e.g., recreation or education)	ally important land area
	Protection of natural habitat	historic structure
	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a d	conservation easement on the last
	day of the tax year.	
		Held at the End of the Tax Year
а	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	
С	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure	
	listed in the National Register	2d
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the orga	anization during the tax
	year	
4	Number of states where property subject to conservation easement is located	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of	
•	violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the poes each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)	
8		
9	and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense stat	
5	include, if applicable, the text of the footnote to the organization's financial statements that describes the c	
	conservation easements.	Signization's accounting for
Pa	rt III Organizations Maintaining Collections of Art, Historical Treasures, or Other	r Similar Assets.
	Complete if the organization answered "Yes" to Form 990, Part IV, line 8.	
	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement	and balance sheet works of art.
	historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of	
	the text of the footnote to its financial statements that describes these items.	
b	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and	balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, education, or research in furtherance of public s	
	relating to these items:	
	(i) Revenues included in Form 990, Part VIII, line 1	► \$
	(ii) Assets included in Form 990, Part X	• ·
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gair	
	the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
а	Revenues included in Form 990, Part VIII, line 1	► \$
b	Assets included in Form 990, Part X	

		NESOTA OPE						<u>41-09</u>			age 2
Pa	t III Organizations Maintaining C	collections of A	rt, Historic	al Tre	easures, o	or Othe	r Simil	ar Asse	ts (contin	ued)	
3	Using the organization's acquisition, accessi	on, and other record	ls, check any	of the f	ollowing that	t are a sig	gnificant	use of its	collectio	n item	IS
	(check all that apply):										
а	Public exhibition	d	Loan 🗌	or exch	nange progra	ms					
b	Scholarly research	е	Other								
с	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explai	n how they fu	rther th	e organizatio	on's exer	npt purpo	ose in Par	t XIII.		
5	During the year, did the organization solicit of										
	to be sold to raise funds rather than to be ma	aintained as part of t	he organizatio	on's col	llection?			🗆	Yes] No
Pa	t IV Escrow and Custodial Arran							, Part IV, I	ine 9, or		
	reported an amount on Form 990, Pa										
1 a	Is the organization an agent, trustee, custod	ian or other intermed	liary for contri	butions	s or other as	sets not i	included				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII										
									Amount		
c	Beginning balance						1c		,		
	Additions during the year										
e	Distributions during the year										
f	Ending balance										
2a	Did the organization include an amount on F	orm 990 Part X line	212						Yes		No
	If "Yes," explain the arrangement in Part XIII.										1
	t V Endowment Funds. Complete i									-	-
		(a) Current year	(b) Prior ye		(c) Two years			ears back	(e) Four	vears	back
1a	Beginning of year balance	19,601,155.	18,998		19,707			60,285.		-	652.
b	Contributions	45,800.		,287.		,614.		57,406.			125.
0	Net investment earnings, gains, and losses	2,177,180.		,864.		,201.		89,900.	1		873.
с А	Grants or scholarships	_,,		, •		,			- /		
d	Other expenditures for facilities										
е		1,557,552.							1	002	365.
	and programs	1,007,002.							,	002,	
f	Administrative expenses	20,266,583.	19,601	155	18,998	004	197	07,591.	18	260	285.
g	End of year balance		-		-	,001.	1,1	07,351.	10,	200,	205.
2	Provide the estimated percentage of the cur	1.00		umm (a))) heid as.						
a L	Board designated or quasi-endowment ► Permanent endowment ► 99.00	%	_%								
b											
С	Temporarily restricted endowment	%									
•	The percentages in lines 2a, 2b, and 2c should be the second seco	-									
за	Are there endowment funds not in the posse	ession of the organization	ation that are	neid an	na administer	rea for th	ie organiz	zation	г	×	
	by:									Yes	No X
	(i) unrelated organizations								3a(i)	Х	
	(ii) related organizations								3a(ii)	X	
	If "Yes" to 3a(ii), are the related organizations								3b	Λ	
4	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipm		wment funds								
Fai					Dent V. I	10				
	Complete if the organization answere				1			.	<u> </u>		
	Description of property	(a) Cost or o		,	or other		cumulate	ed	(d) Bool	< valu	е
		basis (investr	· ·	$\frac{11}{11}$	otner)	aep	reciation		1 1 1 1	<u> </u>	<u></u>
	Land								1,110		
	Buildings		4	,040	0,672.	4,2	74,1	03.	1,760	5,5	٥У.
	Leasehold improvements			414		1 ^				- ~	<u> </u>
d	Equipment		- 1	,416	6,841.	Ι,2	11,4	53.	20	5,3	88.
	Other								<u> </u>	. ^	
Tota	Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, column (B)	, line 10	0(c).)				3,083	L,9	57.
								Schedule	D (Form	n 990)	2013

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Part VII Investments - Other Securities.		116 0ac E 000 D		
Complete if the organization answered "Yes" (a) Description of security or category (including name of security)	(b) Book value		X, line 12. ion: Cost or end-of-year market va	alue
(1) Financial statistics				
(1) Financial derivatives(2) Closely-held equity interests				
(2) Other				
(A) THE MINNESOTA OPERA				
(B) ENDOWMENT	11,094,309	. END-OF-YEAR	R MARKET VALUE	
(C) GCM GROSVENOR VENTURE	<u>_</u>			
(D) PARTNERS II LP	78,604	END-OF-YEAR	R MARKET VALUE	
(E)				
(F)				
(G)				
(H)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	11,172,913	3.		
Part VIII Investments - Program Related.				
Complete if the organization answered "Yes"				
(a) Description of investment	(b) Book value	(c) Method of valuat	ion: Cost or end-of-year market va	ılue
(1)				
(2)				
(3)				
(4)				
(5)	<u> </u>			
(6)				
(8)				
(9) Total (Cal. (b) must a must farm 2000, Dart V. aal. (D) line 10.)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ► Part IX Other Assets.				
Complete if the organization answered "Yes"	to Form 990 Part IV lin	o 11d Soo Form 000 Part	V line 15	
	Description	le TTU. See Form 550, Fait J	(b) Book valu	IE
(1) BENEFICIAL INTEREST IN PE	•	STS	8,433,	
(1)				463.
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Column (b) must equal Form 990, Part X, col. (B) lin	ie 15.)			813.
Part X Other Liabilities.				
Complete if the organization answered "Yes"	to Form 990, Part IV, lin	e 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) lin	le 25.)			

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 🔀

Sche	edule D (Form 990) 2013 THE MINNESOTA OPERA			41-	0946789 _{Pag}	ge 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Statem	ents Wi	th Revenue per F	Returr	າ.	
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a					
1	Total revenue, gains, and other support per audited financial statements			1	9,104,23	33.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains on investments	. 2a	1,245,205.			
b	Donated services and use of facilities	2b	40,180.			
с	Recoveries of prior year grants	2c				
d	Other (Describe in Part XIII.)	. 2d	-32,667.			
е	Add lines 2a through 2d			2e	1,252,71	
3	Subtract line 2e from line 1			3	7,851,51	L5.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a				
b	Other (Describe in Part XIII.)	. 4b	1,602,972.			
с	Add lines 4a and 4b			4c	1,602,97	
5				5	9,454,48	37.
Pa	rt XII Reconciliation of Expenses per Audited Financial Staten	nents W	ith Expenses per	Retu	irn.	
	Complete if the organization answered "Yes" to Form 990, Part IV, line 12a					
1	Total averages and lesses new sudited financial statements					
2	Total expenses and losses per audited financial statements			1	9,633,24	15.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:			-	9,633,24	15.
а	Amounts included on line 1 but not on Form 990, Part IX, line 25:		40,180.	-	9,633,24	15.
a b	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	. 2a		-	9,633,24	15.
	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b		-	9,633,24	15.
b	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2b 2c		-		
b	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	40,180.	-	40,18	30.
b c d	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	40,180.	-		30.
b c d e	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	40,180.	2e	40,18	30.
b c d e 3	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d	40,180.	2e 3	40,18	30.
b c d e 3 4	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 4a	40,180.	2e 3	40,18 9,593,06	<u>30.</u>
b c d e 3 4 a	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) Add lines 4a and 4b	2a 2b 2c 2d 4a 4b	40,180.	2e 3	40,18 9,593,06 32,66	<u>30.</u> 55.
b c d e 3 4 a b c 5	Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 4a 4b	40,180.	2e 3	40,18 9,593,06	<u>30.</u> 55.

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

PART V, LINE 4:

EXPLANATION: MOST ENDOWMENT FUNDS ARE HELD TO SUPPORT GENERAL PURPOSES AND

PROGRAMMING OF THE MINNESOTA OPERA AS DESCRIBED IN THE MISSION STATEMENT.

SOME ADDITIONAL ENDOWMENTS ARE HELD TO SUPPORT THE OPERA FACILITIES.

PART X, LINE 2:

EXPLANATION: MINNESO	'A OPERA	IS	А	MINNESOTA	NONPROFIT	CORPORATION	AND	HAS	
----------------------	----------	----	---	-----------	-----------	-------------	-----	-----	--

BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE (IRS) AS EXEMPT FROM

FEDERAL INCOME TAXES UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE AS

AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3), QUALIFIES FOR THE

CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(1)(A)(VI), AND HAS

BEEN DETERMINED NOT TO BE A PRIVATE FOUNDATION UNDER SECTION 509(A)(1). 332054 09-25-13 Schedule D (Form 990) 2013

MINNESOTA OPERA BELIEVES THAT IS HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REOUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. MINNESOTA OPERA WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED. MINNESOTA OPERA'S FORM 990-T IS NO LONGER SUBJECT TO TAX EXAMINATIONS BY FEDERAL TAX AUTHORITIES FOR YEARS BEFORE 2010 AND STATE EXAMINATIONS FOR YEARS BEFORE 2010.

THE MINNESOTA OPERA

IRS TO REPORT ITS UNRELATED BUSINESS ACTIVITY.

MINNESOTA OPERA IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION

EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS. IN ADDITION, MINNESOTA

OPERA IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS

ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSE. MINNESOTA OPERA FILES

AN EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN (FORM 990-T) WITH THE

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES INCLUDED IN REVENUE ON FINANCIAL

STATEMENTS

Schedule D (Form 990) 2013

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CONTRIBUTIONS RECORDED IN FUND BALANCE FOR FINANCIAL

STATEMENTS

INVESTMENT INCOME RECORDED IN FUND BALANCE FOR FINANCIAL

STATEMENTS

TOTAL TO SCHEDULE D, PART XI, LINE 4B

Schedule D (Form 990) 2013

45,800.

1,557,172.

1,602,972.

-32,667.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES INCLUDED IN REVENUE ON FINANCIAL

STATEMENTS

32,667.

SCHEDULE G (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service		OMB No. 1545-0047						
Name of the organization		bout Schedule G (Form 990 or 990-EZ)				E	mployer ide	entification number
		NESOTA OPERA					41-0946	
Part I Fundraisi	omplete this par	 Complete if the organization answe t. 	ered "Y	es" to	Form 990, Part IV, I	ine 17.	Form 990-E2	' filers are not
 a Mail solicitation b Internet and e c Phone solicitation d In-person solicitation 2 a Did the organization key employees lister 	ons email solicitations ations citations have a written o d in Form 990, P highest paid ind	s f Solicitat g Special or oral agreement with any individual Part VII) or entity in connection with p ividuals or entities (fundraisers) purs	tion of tion of fundra (inclue	non-g gover aising ding o sional 1	overnment grants nment grants events fficers, directors, true fundraising services?	stees o		
(i) Name and address or entity (fundr		(ii) Activity	have c or cor	Did raiser sustody ntrol of utions?	(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	I	I				+
		n is registered or licensed to colicit				d it in	vomet frage	
or licensing.	in the organizatio	on is registered or licensed to solicit	contric	oution	s or has been notified	a it is e:	xempt from r	egistration

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

Schedule G (Form 990 or 990-EZ) 2013

Schedule G (Form 990 or 990-EZ) 2013 THE MINNESOTA OPERA

Pa	rt I	Fundraising Events. Complete if the of fundraising event contributions and gradient of fundraising event contributions.				
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
						(add col. (a) through
			GALA (event type)	LEVAIN (event type)	(total number)	col. (c))
nue			(event type)	(event type)	(total humber)	
Revenue	1	Gross receipts	407,410.	56,190.	39,630.	503,230.
H	2	Less: Contributions	321,182.	26,140.	16,869.	364,191.
	3	Gross income (line 1 minus line 2)	86,228.	30,050.	22,761.	139,039.
	4	Cash prizes				
	5	Noncash prizes				
enses	6	Rent/facility costs				
Direct Expenses	7	Food and beverages	44,912.	18,800.	10,572.	74,284.
Dir	0	Entortainment	21,907.	750.	1 404.	24 061.
	8 9	Entertainment Other direct expenses		2,067.	<u>1,404.</u> 3,599.	24,061. 5,666.
	10	Direct expense summary. Add lines 4 throug			►	104,011.
Pa	11 rt	1		990 Part IV line 19 or r		35,028.
10		\$15,000 on Form 990-EZ, line 6a.	answered res toronn	1990, Fait IV, iiile 19, 011	eported more than	
e			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue				bingo/progressive bingo		col. (a) through col. (c))
Re	1	Gross revenue				
ses	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
Direct	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes%	└── Yes % └── No	└── Yes % └── No	
	7	Direct expense summary. Add lines 2 throug	h 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	7 from line 1, column (d)			
а	ls t	ter the state(s) in which the organization opera the organization licensed to operate gaming a No," explain:	ctivities in each of these			Yes No
		ere any of the organization's gaming licenses r Yes," explain:			/ear?	Yes No
-		· · ·				

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Schedule G (Form 990 or 990-EZ) 2013

Sch	hedule G (Form 990 or 990-EZ) 2013 THE MINNESOTA OPERA 41-0	946	789	Page 3
11	Does the organization operate gaming activities with nonmembers?		Yes	No
	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed			
	to administer charitable gaming?		Yes	🗌 No
13	Indicate the percentage of gaming activity operated in:			
	a The organization's facility	13a		%
	• An outside facility	13b		%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15a	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	└── No
k	o If "Yes," enter the amount of gaming revenue received by the organization ▶\$ and the amount			
	of gaming revenue retained by the third party \$			
c	If "Yes," enter name and address of the third party:			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation 🕨 \$			
	Description of services provided			
	Director/officer Employee Independent contractor			
47				
	Mandatory distributions:			
č	a Is the organization required under state law to make charitable distributions from the gaming proceeds to		Vac	No No
L	retain the state gaming license?	. —	163	
Ľ	• Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
De	organization's own exempt activities during the tax year s Int IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, I			
FC		nes 9,	90, 10	, מכז , מנ
	15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).			

SC	SCHEDULE J Compensation Information							
(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	13	2		
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.		20	IU	,		
	tment of the Treasury	Attach to Form 990. See separate instructions.		Open to		ic		
_	al Revenue Service ne of the organization	Information about Schedule J (Form 990) and its instructions is at www irs gov/for	orm990	-	Inspection ntification number			
Man	le of the organization	THE MINNESOTA OPERA		94678		nber		
Pa	rt I Question	s Regarding Compensation	41-0	94070	9			
14	acould a				Yes	No		
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed in Form	990		103			
iu.		line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or c		onaluse			1		
	Travel for com					1		
		ation and gross-up payments I Realth or social club dues or initiation fee				1		
	Discretionary spending account							
b	If any of the boxes	on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or p	provision of all of the expenses described above? If "No," complete Part III to explain		1b	Х			
2	Did the organization	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked in line 1a?		2	Х			
						ł		
3		ny, of the following the filing organization used to establish the compensation of the organiz				1		
		ector. Check all that apply. Do not check any boxes for methods used by a related organiza	tion to			1		
		ation of the CEO/Executive Director, but explain in Part III.						
	X Compensation					1		
	·	compensation consultant				1		
	L Form 990 of o	ther organizations	committee			ł		
4	During the year did	any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing						
-	organization or a re					1		
а	•	e payment or change-of-control payment?		4a		х		
		ceive payment from, a supplemental nonqualified retirement plan?				X		
		ceive payment from, an equity-based compensation arrangement?				X		
•		hes 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	·····, ····,					ł		
	Only section 501(c	:)(3) and 501(c)(4) organizations must complete lines 5-9.						
5		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	on			1		
	contingent on the r					1		
а	The organization?			5a		X		
b	Any related organiz	ation?		5b		X		
		r 5b, describe in Part III.						
6	For persons listed i	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	on			1		
	contingent on the r	-						
а	The organization?			6a		X		
b	Any related organiz	ation?		6b		X		
		r 6b, describe in Part III.						
7	•	n Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payment						
_		es 5 and 6? If "Yes," describe in Part III		7		X		
8		reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to t		_		v		
~		ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X		
9		d the organization also follow the rebuttable presumption procedure described in						
		1 53.4958-6(c)?		9		00.10		
LHA	For Paperwork R	eduction Act Notice, see the Instructions for Form 990.	Schedu	le J (Forr	n 990)	2013		

Schedule J (Form 990) 2013

THE MINNESOTA OPERA

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

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

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

(A) Name and Title		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation	Denents	(B)(I)-(D)	in prior Form 990
(1) DALE JOHNSON	(i)	136,394.	0.	396.	714.	15,435.	152,939.	0.
ARTISTIC DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i) (ii)							
	(i)							
	(i) (ii)							
	(i)							
	(i) (ii)							
	(i)							
	(i) (ii)							

Schedule J (Form 990) 2013

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Part III Supplemental Information

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

PART I, LINE 1A:

EXPLANATION: THE ORGANIZATION PAYS SOCIAL CLUB DUES FOR THE PRESIDENT;

THIS IS CONSIDERED A BUSINESS EXPENSE AS THE ORGANIZATION REQUIRES THE

PRESIDENT TO BE ACTIVE AT THE SOCIAL CLUB. THE ORGANIZATION IS NOT ALLOWED

A MEMBERSHIP; THUS IT MUST BE HELD AT THE INDIVIDUAL LEVEL.

SCHEDULE L	
------------	--

(Form 990 or 990-EZ) Comp

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

2100

L

Department of the Treasury	
Internal Revenue Service	

Attach to Form 990 or Form 990-EZ. See separate instructions.

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

Open To Public Inspection

OMB No. 1545-0047

Name	of	the	orgar	niza

THE MINNESOTA OPERA Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).									-	41-0946789							
Part I				-		-				ort V	line 10)h					
1				lelationship bet			art IV, line 25a or 25t lified	5, Or	Form 990-EZ, P	art v,	line 40	. מנ	(4)	Corre	cted?		
(a) Name of disqualified person			person and organization				(0	;) De	escription of tran	sactic	n		Yes		No		
													_				
2 Enter	the amount of tax i	ncurred by t	he o	rganization man	agers	or dise	qualified persons du	ring	the year under								
				0	•		· · ·	Ŭ			▶ \$						
3 Enter							ganization				▶ \$						
Part II	Loans to and	Vor Erom	Int	aracted Dor	0000												
Farti							/ Dart // Jina 28a ar I	Form			or if th		nizati	~ ~			
	-	-					, Part V, line 38a or I	-om	11990, Part IV, III	ie ∠o,	ornun	le orga	mzau	on			
(a	a) Name of	d an amount on Form 990, Part X, line 5, 6, or 22. (b) Relationship (c) Purpose (d) Loan to or (e) Original (f) Balance due (g) In			(h) Ap by bo	oroved	roved (i) Wr										
inter	ested person	with organiza	ation	of loan		n the zation?	principal amount			defa		default? Col		comm	mmittee? agre		ment?
					То	From				Yes	No	Yes	No	Yes	No		
															<u> </u>		
															<u> </u>		
															<u> </u>		
													L				
															<u> </u>		
															<u> </u>		
Total							▶ \$										
Part III	Grants or As	sistance	Ber	efiting Inter	reste	d Pe											
	Complete if the c	organization	ansv	vered "Yes" on I	Form §	990, Pa	art IV, line 27.										
(a) N	lame of interested p	person	(b) Relationship			(c) Amount of		(d) Type			• •) Purp		f		
				interested pers the organiza		d	assistance		assistan	ce		ć	assista	ance			
			-														
			1														

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

Schedule L (Form 990 or 990-EZ) 2013

Schedule L (Form 990 or 990 EZ) 2013 THE MINNESOTA OPERA Part IV Business Transactions Involving Interested Persons.

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

		art iv, iirie 20a, 2	00, 01 200.			
(a) Name of interested person	(b) Relationship betw person and the o		(c) Amount of transaction	(d) Description of transaction	(e) Sha organiz rever	aring of zation's nues?
					Yes	No
KRISTIN MATEJCEK	DAUGHTER OF	BOARD D	33,082.	COMPENSATIO		Х

Part V Supplemental Information

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

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

(A) NAME OF PERSON: KRISTIN MATEJCEK

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAUGHTER OF BOARD DIRECTOR

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Open	to	P	ub	lic
Ins	pec	cti	on	

Department of the Treasury Internal Revenue Service Name of the organization Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

Employer identification number 41 - 0946789

\mathbf{THE}	MINNESOTA	OPERA
Dronart	V	

Pai	rt I	Types of Property							
			(a)	(b)	(c)	(d			
			Check if	Number of	Noncash contribution	Method of c		-	
			applicable	contributions or	amounts reported on Form 990, Part VIII, line 1c	noncash contrib	oution ar	mount	S
1	٨н	- Works of art			<u>1 onn 990, Fait Vill, line r</u> g				
2		- Historical treasures							
3		- Fractional interests							
4		oks and publications							
5		othing and household goods							
6	Са	rs and other vehicles							
7	Во	ats and planes							
8	Int	ellectual property							
9	Se	curities - Publicly traded	Х	36	270,414.	HI-LO AVG '	TRAN	SFE	R D
10	Se	curities - Closely held stock							
11		curities - Partnership, LLC, or							
		st interests							
12		curities - Miscellaneous							
13		alified conservation contribution -							
10		storic structures							
14		alified conservation contribution - Other							
15		al estate - Residential							
16		al estate - Commercial							
17		al estate - Other							
18		llectibles							
19		od inventory							
20	Dru	ugs and medical supplies							
21	Та	xidermy							
22	His	storical artifacts							
23	Sc	ientific specimens							
24		cheological artifacts							
25		ner 🕨 (FUNDRAISING E)	Х	86	77,226.	BID PRICE			
26	Otl	ner 🕨 (FOOD AND WINE)	Х	3	12,141.	FMV			
27		ner 🕨 ()							
 28		ner 🕨 ()							
29		mber of Forms 8283 received by the organiz	zation durin	n the tax year for c	ontributions				
20		which the organization completed Form 828						0	
	101	which the organization completed form oze	55, i ait iv, i					Yes	No
20-	D	ring the year, did the organization receive by	(contributio		antad in Dart Llings 1, 09	that it must hold for		165	
30a									
		least three years from the date of the initial of			•		-		v
-		e entire holding period?					30a		X
		Yes," describe the arrangement in Part II.							v
31		es the organization have a gift acceptance p					31		<u> </u>
32a	Do	es the organization hire or use third parties o	or related or	ganizations to soli	cit, process, or sell noncas	n			
	co	ntributions?					32a		X
b	lf "	Yes," describe in Part II.							
33	lf t	he organization did not report an amount in	column (c) f	or a type of prope	rty for which column (a) is c	hecked,			
	de	scribe in Part II.							
LHA	F	or Paperwork Reduction Act Notice, see	the Instruc	tions for Form 99	0.	Schedule M	/ (Form	990) (2013)

Part II	Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990 Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www. irs. gov.	2013 Open to Public
Name of the organizatio	n THE MINNESOTA OPERA	Employer identification number $41 - 0946789$
FORM 990, PA	RT III, LINE 4A, PROGRAM SERVICE ACCOMPLISHM	ENTS:
ARABELLA (ST	RAUSS), A NEW PRODUCTION OF MACBETH (VERDI),	THE DREAM OF
VALENTINO (A	RGENTO) AND AN INVENTIVE NEW STAGING OF THE N	AAGIC FLUTE
(MOZART). MI	NNESOTA OPERA PRODUCTIONS FEATURED WORLD-RENG	OWNED ARTISTS
SHOWCASED IN	PRODUCTIONS WHICH WERE CONDUCTED, DIRECTED	AND DESIGNED BY
ACCLAIMED PR	OFESSIONALS OF THE FIELD. ALONG WITH DISTING	JISHED GUEST
ARTISTS, MIN	NESOTA OPERA'S PRODUCTIONS ALSO FEATURED THE	COMPANY'S OWN
PROFESSIONAL	CHORUS AND ORCHESTRA. DURING THE FISCAL YEAR	R 2014 SEASON,
THE OPERA PR	ODUCED 28 PERFORMANCES FOR THE ENTERTAINMENT	AND ENRICHMENT
OF OVER 46,0	00 PATRONS. THE COMPANY SAW A 14-YEAR HIGH IN	N SUBSCRIBERS
AND AN ALL-T	IME HIGH IN TICKET SALES REVENUE.	

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS: ABOUT THE BUSINESS OF OPERA, WWW.MNOP.CO/LEARN - AN EDUCATION SPECIFIC AREA OF OUR WEBSITE THAT PROVIDES RESOURCES FOR TEACHERS AND STUDENTS TO LEARN ABOUT THE ART FORM; STUDENT FINAL DRESS REHEARSALS - OPEN FINAL DRESS REHEARSALS WITH AN INVITED AUDIENCE OF PRIMARILY HIGH SCHOOL STUDENTS; OPERA INSIGHTS - A PRE-PERFORMANCE LECTURE OPEN TO TICKET HOLDERS ONE HOUR BEFORE EACH PERFORMANCE; AND BEHIND THE CURTAIN - 90-MINUTE EVENING CLASSES DESIGNED TO GIVE TICKET HOLDERS AN IN-DEPTH LOOK AT EACH OPERA IN THE SEASON.

 FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

 MINNESOTA OPERA CONTINUED OUR SUCCESSFUL TEMPO PROGRAM, A MEMBERSHIP

 PROGRAM FOR PEOPLE IN THEIR TWENTIES AND THIRTIES, AS AN INITIATIVE TO

 CULTIVATE THE NEXT GENERATION OF OPERA GOERS. MINNESOTA OPERA ALSO

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

 Schedule O (Form 990 or 990-EZ) (2013)

Schedule O (Form 990 or 990-EZ) (2013)	Page 2
Name of the organization THE MINNESOTA OPERA	Employer identification number $41 - 0946789$
PROVIDES RENTALS OF SETS AND COSTUMES TO OTHER OPERA COMP	ANIES
THROUGHOUT THE COUNTRY. IN DECEMBER OF 2013, THE PUBLIC	BROADCASTING
SYSTEM PRESENTED THE MINNESOTA OPERA'S PRODUCTION OF SILE	NT NIGHT TO A
NATIONAL VIEWERSHIP.	
EXPENSES \$ 191,163. INCLUDING GRANTS OF \$ 0. REVENUE	\$ 138,200.
FORM 990, PART VI, SECTION A, LINE 8B:	
EXPLANATION: THE ORGANIZATION HAS NO COMMITTEES WITH AUTH	ORITY TO ACT ON
BEHALF OF THE BOARD.	
FORM 990, PART VI, SECTION B, LINE 11:	
EXPLANATION: THE RETURN IS REVIEWED BY THE ORGANIZATION'S	FINANCE DIRECTOR
AND TREASURER, THEN PRESENTED TO THE FINANCE COMMITTEE FO	R REVIEW. THE
RETURN IS THEN MADE AVAILABLE TO THE BOARD OF DIRECTORS P	RIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C:	
EXPLANATION: EACH OFFICER, DIRECTOR, AND KEY EMPLOYEE IS	REQUIRED TO FILL
OUT AN ANNUAL CONFLICT OF INTEREST FORM. THE FORMS ARE R	EVIEWED INITIALLY
BY THE EXECUTIVE ASSISTANT. ANY CONFLICTS ARE REVIEWED B	Y THE GOVERNANCE
AND NOMINATING COMMITTEE. A PERSON WITH A CONFLICT IS RE	STRICTED FROM
VOTING ON RELATED MATTERS.	
FORM 990, PART VI, SECTION B, LINE 15A:	
EXPLANATION: A PRELIMINARY SALARY WAS SET ON THE BASIS OF	THE SAME
PERCENTAGE INCREASE THAT WAS GIVEN TO ALL EMPLOYEES. THI	S FIGURE WAS GIVEN
TO THE EXECUTIVE COMMITTEE WHICH APPROVED THE SALARY. TH	E BASE SALARY WAS
SET FOR AN INTERIM PRESIDENT. THIS BASE SALARY WAS NOT RE	VISED WHEN THE

APPOINTMENT BECAME PERMANENT. THE BASE SALARY WAS COMPARED TO THE OPERA 332212 09-04-13
Schedule O (Form 990 or 990-EZ) (2013) Name of the organization

THE MINNESOTA OPERA

Employer identification number 41 - 0946789

Page 2

AMERICA HUMAN RESOURCES SURVEY.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF

INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THREE YEARS OF

THE FORM 990 AND FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE

ORGANIZATIONS WEBSITE: HTTP://WWW.MNOPERA.ORG/ABOUT/ANNUAL-REPORT/

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS

619,628.

DETAILS FOR AMENDED FORM 990:

EXPLANATION: FOR THE ORGANIZATION'S FISCAL YEAR ENDED JUNE 30, 2013, IT

WAS DISCOVERED THAT THE INCORRECT CALENDAR YEAR COMPENSATION WAS USED.

THE ORIGINALLY FILED RETURN USED 2014 CALENDAR YEAR INFORMATION WHEN

THE RETURN SHOULD HAVE REPORTED 2013 CALENDAR YEAR INFORMATION. THE

FOLLOWING AREAS WERE IMPACTED:

FORM 990, PART VII, SECTION A: COMPENSATION WAS UPDATED TO REFLECT

CALENDAR YEAR 2013 INFORMATION. WITH THIS CHANGE, COREY COWART NO

LONGER MET THE THRESHOLD FOR A HIGHLY COMPENSATED EMPLOYEE AND WAS

REMOVED FROM PART VII.

SCHEDULE J, LINE 4A: THIS WAS CHANGED TO NO AND THE NARRATIVES FROM SCHEDULE J, PART III WERE REMOVED.

SCHEDULE J, PART II: COMPENSATION WAS UPDATED TO REFLECT CALENDAR YEAR

2013 INFORMATION.

Schedule O (Form 990 or 990-EZ) (2013)	Page				
Name of the organization THE MINNESOTA OPERA	Employer identification number $41 - 0946789$				
INE MINNESOIA OFERA	41-0940789				

SCHEDULE R	
(Form 990)	

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number 41 - 0946789

THE MINNESOTA OPERA

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

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	(f) Direct controlling entity	cont	g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
OAKLEAF ENDOWMENT TRUST FOR MN OPERA -							
41-6429970, 1800 IDS CENTER, MINNEAPOLIS, MN					THE MINNESOTA		
55402	INVESTING	MINNESOTA	501(C)(3)	LINE 11A, I	OPERA	X	

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

Schedule R (Form 990) 2013

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets	1	ortionate ations?	Code V-UBI amount in box 20 of Schedule	managir partner	^{pr} Percentaç ^g ownershi
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes N	<u>></u>
	-										
	-										
	•										
										+	
	-										
	-										
	-										
										+ +	-
V Identification of Related Or organizations treated as a co	ganizations Taxable a	as a Corpo	pration or Trust Col year.	mplete if the organization	on answered "Yes	" on Form 990, Pa	art IV, I	line 34	because it had o	ne or m	ore related
(a)			(b)	(c) (d)	(e) (f			(g)	(h)	(i) Section

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(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	contr	i) tion b)(13) rolled ity?
		country)						Yes	No
SIDNEY M. PHILLIPS MINNESOTA OPERA									
CHARITABLE REMAINDER TRUST - 41-6370497,									
5120 FRANCE AVE S, #104, MINNEAPOLIS, MN	INVESTING	MN	N/A	TRUST	9,762.	83,463.	100%		Х
	-								
	-								

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.					Yes	No
During the tax year, did the organization engage in any of the following transact						
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled ent	ity			<u>1a</u>		Σ
b Gift, grant, or capital contribution to related organization(s)				<u>1b</u>		χ
c Gift, grant, or capital contribution from related organization(s)				1c		X X
d Loans or loan guarantees to or for related organization(s)						
e Loans or loan guarantees by related organization(s)				<u>1e</u>		Х
f Dividends from related organization(s)				1f		X X
g Sale of assets to related organization(s)						
h Purchase of assets from related organization(s)				1h		Х
i Exchange of assets with related organization(s)				1i		Х
j Lease of facilities, equipment, or other assets to related organization(s)				1j		Х
k Lease of facilities, equipment, or other assets from related organization(s)				1k		X X
I Performance of services or membership or fundraising solicitations for related organization(s)						
m Performance of services or membership or fundraising solicitations by related organization(s)						
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)						
o Sharing of paid employees with related organization(s)						Х
p Reimbursement paid to related organization(s) for expenses				1p		Х
q Reimbursement paid by related organization(s) for expenses						Х
r Other transfer of cash or property to related organization(s)				1r		х
s Other transfer of cash or property from related organization(s)						
2 If the answer to any of the above is "Yes," see the instructions for information of	on who must complete	this line, including covered rel	ationships and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amour	nt involved		
1) OAKLEAF ENDOWMENT TRUST FOR MN OPERA	S	415,575.C	ASH VALUE			
2)						
3)						
4)						
5)						
6)						
		•				_

Schedule R (Form 990) 2013 THE MINNESOTA OPERA

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are a partners 501(c) orgs.) (3) ?	(f) Share of total income	(g) Share of end-of-year assets	(I Dispr tion alloca	h) ropor- nate tions?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) Gener manag partn Yes	al or F ging ler?	(k) ^D ercentage ownership

Schedule R (Form 990) 2013

THE MINNESOTA OPERA

Part VII Supplemental Information

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

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

SIDNEY M. PHILLIPS MINNESOTA OPERA CHARITABLE REMAINDER

TRUST

EIN: 41-6370497

5120 FRANCE AVE S, #104

MINNEAPOLIS, MN 55410