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Form **990-EZ**
 Department of the Treasury
 Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except black lung benefit trust or private foundation)
 Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
 All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150
2011
Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Gloriana Opera Company DBA Gloriana Musical Theatre	D Employer identification number 94-2495701
	Number and street (or P O box, if mail is not delivered to street address) Room/suite PO Box 273	E Telephone number (707) 964-7469
	City or town, state or country, and ZIP + 4 Fort Bragg, CA 95437	F Group Exemption Number

G Accounting method: Cash Accrual Other (specify) _____

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: <http://www.gloriana.org/>

J Tax-Exempt status (check only one) — 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 107,354**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	20,488
	2 Program service revenue including government fees and contracts	2	69,421
	3 Membership dues and assessments	3	
	4 Investment income	4	8,466
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	545
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	1,093	
c Less direct expenses from gaming and fundraising events	6c	989	
d Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	649	
7a Gross sales of inventory, less returns and allowances	7a	7,341	
b Less cost of goods sold	7b	3,097	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	4,244	
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	103,268	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	34,564
	14 Occupancy, rent, utilities, and maintenance	14	32,337
	15 Printing, publications, postage, and shipping	15	7,834
	16 Other expenses (describe in Schedule O)	16	28,146
17 Total expenses. Add lines 10 through 16	17	102,881	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	387
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	19,439
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	19,826

Part II Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II)

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	8,689	22	12,626
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	11,471	24	10,590
25 Total assets	20,160	25	23,216
26 Total liabilities (describe in Schedule O)	721	26	3,390
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	19,439	27	19,826

Part III Statement of Program Service Accomplishments

Check if the organization used Schedule O to respond to any question in this Part III

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?
Produce musical theater

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 Produced three staged productions Charlotte's Web, 9 performances, Gloriana's Broadway, 9 performances, Rock N Roll 6 performances Two workshops were scheduled A 5 week Young Performer's workshop, and an afternoon Master Class with Julia Kierstine, We held 3 Fundraisers A Musical Cafe, A Concert with soprano Julia Kierstine, a Dine Out at Little River Inn, one caroling group donated its time during holiday season to raise funds for scholarship program (Grants \$ 80,926) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32 80,926

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

Form 990-EZ (2011) Part V Other Information. Questions 33-45b regarding significant activities, changes, income, political expenditures, loans, and controlled entities.

Yes No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

46 Yes No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

Yes No

47 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

47 Yes No

48 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48 Yes No

49a Did the organization make any transfers to an exempt non-charitable related organization?

49a Yes No

b If "Yes," was the related organization a section 527 organization?

49b Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000; (b) Title and average hours per week devoted to position; (c) Compensation; (d) Contributions to employee benefit plans & deferred compensation; (e) Expense account and other allowances. All rows are empty.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (b) Type of service; (c) Compensation. All rows are empty.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

Yes No

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

Sign Here: Signature of officer (*****), Date (2012-11-02), Type or print name and title (Diane Larson President)

Paid Preparer's Use Only: Preparer's signature (Richard Green), Date, Check if self-employed (checked), Preparer's taxpayer identification number, Firm's name (Richard Green CPA), address (PO Box 1460 45170 Main St, Mendocino, CA 95460), EIN, Phone no ((707) 937-1040)

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

2011

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
Gloriana Opera Company
DBA Gloriana Musical Theatre

Employer identification number
94-2495701

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

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

- 1 A church, convention of churches, or association of churches **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 governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing 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 of support?
			Yes	No	Yes	No	Yes	No	
Total									

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV.) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** **Section C. Computation of Public Support Percentage**

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2010. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	17,601	34,782	21,986	26,990	20,488	121,847
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	53,888	85,460	85,373	90,907	76,762	392,390
3 Gross receipts from activities that are not an unrelated trade or business under section 513	200	3,083	1,470	5,647	1,638	12,038
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	71,689	123,325	108,829	123,544	98,888	526,275
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		5,000	5,000	6,275	5,000	21,275
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b		5,000	5,000	6,275	5,000	21,275
8 Public Support (Subtract line 7c from line 6)						505,000

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	71,689	123,325	108,829	123,544	98,888	526,275
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,169	794	165	91	36	2,255
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	1,169	794	165	91	36	2,255
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)				700	8,430	9,130
13 Total support (Add lines 9, 10c, 11 and 12.)	72,858	124,119	108,994	124,335	107,354	537,660
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	93.930 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	96.350 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	0.420 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.570 %

19a 33 1/3% support tests—2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

Additional Data**Software ID:** 11000144**Software Version:** 2011v1.2**EIN:** 94-2495701**Name:** Gloriana Opera Company
DBA Gloriana Musical Theatre**Form 990-EZ, Special Condition Description:****Special Condition Description****Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Patti deLoche 1951 Benson Lane Fort Bragg, CA 95437	Director 5 00	0		
Patrick Gomes 32830 Pearl Drive Fort Bragg, CA 95437	Vice President 5 00	0		
Greg Otwell PO Box 2813 Fort Bragg, CA 95437	Director 5 00	0		
Patricia Murphy 325 Nancy Way Fort Bragg, CA 95437	Director 5 00	0		
Mervin Gilbert PO Box 785 Mendocino, CA 95460	Director 5 00	0		
Andrew Atkinson 455 S Harold St Fort Bragg, CA 95437	Recording Sec 20 00	0		
Julie Shafsky Paravicini 23730 Bouldin Lane Fort Bragg, CA 95437	Vice President 10 00	0		
Trieste Desauteis 324 N Franklin St Fort Bragg, CA 95437	Director 5 00	0		
Diane Larson 360 N Whipple Fort Bragg, CA 95437	President 35 00	0		
Paul Friesen PO Box 346 Little River, CA 95456	Treasurer 25 00	0		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
Gloriana Opera Company
DBA Gloriana Musical Theatre

Employer identification number

94-2495701

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 2	Total Liabilities 2	Security deposit - Beginning \$0 Security deposit - Ending \$600
Form 990-EZ, Part II, Line 26 1	Total Liabilities 1	Sales Tax payable - Beginning \$721 Sales Tax payable - Ending \$590
Form 990-EZ, Part II, Line 26 1008	Total Liabilities 1008	Unsecured Notes and Loans Payable - Beginning \$0 Unsecured Notes and Loans Payable - Ending \$2200
Form 990-EZ, Part II, Line 24 1	Other Assets 1	Rounding - Beginning \$0 Rounding - Ending \$1
Form 990-EZ, Part II, Line 24 1011	Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$2464 Prepaid Expenses and Deferred Charges - Ending \$1895
Form 990-EZ, Part II, Line 24 1010	Other Assets 1010	Inventories - Beginning \$0 Inventories - Ending \$330
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$9007 Machinery and Equipment - Ending \$8364
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	Hospitality/media \$375
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	Dues & Memberships \$476
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	Repairs & Maintenance \$539
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Licenses/Fees/Permits \$651
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Show Development \$12469
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$2039
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$2416
Form 990-EZ, Part I, Line 16 1008	Other Expenses 1008	Interest \$2
Form 990-EZ, Part I, Line 16 1005	Other Expenses 1005	Travel \$807
Form 990-EZ, Part I, Line 16 1004	Other Expenses 1004	Royalties \$2835
Form 990-EZ, Part I, Line 16 1003	Other Expenses 1003	Information Technology \$188
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$1619
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$3730