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

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2012
Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012, 2012, and ending 06-30-2013

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: PITTSBURGH OPERA INC
 Doing Business As: _____
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 2425 LIBERTY AVENUE _____
 City or town, state or country, and ZIP + 4: PITTSBURGH, PA 15222

D Employer identification number: 25-1073139

E Telephone number: (412) 281-0912

G Gross receipts \$ 8,057,412

F Name and address of principal officer: CHRISTOPHER HAHN, 2425 LIBERTY AVENUE, PITTSBURGH, PA 15222

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) () (Insert no) 4947(a)(1) or 527

J Website: ▶ HTTP://WWW.PITTSBURGHOPERA.ORG

K Form of organization: Corporation Trust Association Other ▶ _____
L Year of formation: 1955 **M** State of legal domicile: PA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO PRODUCE A RANGE OF ARTISTIC AND EDUCATIONAL PROGRAMS TO ENGAGE AND ENRICH THE COMMUNITY		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	70
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	69
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	341
	6 Total number of volunteers (estimate if necessary)	6	175
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	30,289
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,175,339	3,368,713
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,200,645	1,997,244
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	444,196	987,375
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-123,670	146,288
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,696,510	6,499,620
	14 Benefits paid to or for members (Part IX, column (A), line 4)	94,950	116,100
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,990,478	3,984,494
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 432,879	46,120	42,437
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,546,025	2,419,199
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,677,573	6,562,230
19 Revenue less expenses Subtract line 18 from line 12	-981,063	-62,610	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	22,506,577	23,595,140
	22 Net assets or fund balances Subtract line 21 from line 20	1,264,237	1,338,101

Part II Signature Block

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

Sign Here

Signature of officer: ***** Date: 2014-04-13
 CHRISTOPHER HAHN GENERAL DIRECTOR
 Type or print name and title

Paid Preparer Use Only

Pnnt/Type preparer's name: SUSAN M KIRSCH Preparer's signature: _____ Date: _____
 Firm's name: SCHNEIDER DOWNS & CO INC Firm's EIN: 25-1408703
 Firm's address: ONE PPG PLACE SUITE 1700 PITTSBURGH, PA 15222 Phone no: (412) 261-3644

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

THE MISSION OF PITTSBURGH OPERA, INC IS TO ENRICH PITTSBURGH AND THE TRI-STATE AREA CULTURALLY AND TO DRAW NATIONAL AND INTERNATIONAL ATTENTION TO THE REGION THIS COMMITMENT IS COMPRISED OF FOUR GOALS CREATING OPERA PRODUCTIONS WHICH MEET AND PRESERVE THE HIGHEST STANDARDS OF ARTISTIC EXCELLENCE, CONVEYING THE OPERATIC ARTS IN WAYS THAT MAKE THE ART FORM INTELLECTUALLY AND FINANCIALLY ACCESSIBLE TO A DIVERSE AUDIENCE, PROVIDING EDUCATIONAL OPPORTUNITIES TO DEVELOP YOUNG SINGERS INTO TOMORROW'S ARTISTS, AND ENSURING THE FUTURE OF THE COMPANY THROUGH RESPONSIBLE FISCAL MANAGEMENT TODAY

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 3,980,737 including grants of \$) (Revenue \$ 1,877,537)
 PITTSBURGH OPERA'S CORE PROGRAMMING INITIATIVE IS THE FOSTERING, DEVELOPMENT AND SUPPORT OF MUSIC AND OPERA ALONG WITH THE DIRECTION AND PRESENTATION OF FOUR PRODUCTIONS IN A VARIETY OF MUSICAL AND DRAMATIC STYLES, DRAWN FROM THE COMPLETE OPERATIC REPERTOIRE CASTS INCLUDE INTERNATIONALLY RENOWNED ARTISTS PERFORMING WITH PITTSBURGH OPERA'S CHORUS AND ORCHESTRA IN PRODUCTIONS FROM AROUND THE WORLD PITTSBURGH OPERA ATTRACTS A DIVERSE AUDIENCE OF MORE THAN 25,000 MUSIC-LOVERS TO THESE PERFORMANCES, MAKING A SIGNIFICANT CONTRIBUTION TO THE ECONOMIC HEALTH AND SOCIAL VITALITY OF PITTSBURGH'S CULTURAL DISTRICT IN THE 2012-2013 SEASON, THE OPERA PRODUCED FOUR OPERAS WITH A TOTAL OF SIXTEEN PERFORMANCES, ONE STUDENT MATINEE, AND A NEW YEAR'S EVE CONCERT

4b (Code) (Expenses \$ 467,908 including grants of \$ 116,100) (Revenue \$ 71,758)
 PITTSBURGH OPERA'S RESIDENT ARTIST TRAINING PROGRAM IS AN INTENSIVE PROGRAM DESIGNED TO DEVELOP THE TALENTS OF EMERGING VOCAL ARTISTS AND STAGE DIRECTORS THE PROGRAM INCLUDES PRACTICAL EXPERIENCE THROUGH PERFORMANCES IN MAINSTAGE PRODUCTIONS (BOTH LARGE AND SMALL ROLES) AND AN ANNUAL RESIDENT ARTIST PRODUCTION THE PROGRAM INCLUDES A COURSE OF STUDY DESIGNED TO ESTABLISH A COMPREHENSIVE FOUNDATION FOR THE YOUNG OPERA SINGER'S BURGEONING CAREER, INCLUDING MOVEMENT CLASSES, VOCAL COACHING, CAREER MANAGEMENT COUNSELING, MEDIA COACHING AND MASTER CLASSES WITH OPERATIC EXPERTS, ALL DELIVERED IN AN ENVIRONMENT THAT IS SUPPORTIVE AND NURTURING SO THAT SINGERS CAN EXPERIMENT, LEARN AND GROW AS INTERPRETIVE ARTISTS ADDITIONALLY, THE COMPANY PRODUCES A FULLY-STAGED PRODUCTION WITH FOUR PERFORMANCES FOR THE RESIDENT ARTIST PROGRAM MAKING IT THE ONLY MAJOR OPERA COMPANY IN THE UNITED STATES TO DO SO EACH YEAR THE PROGRAM RECEIVES OVER 500 APPLICATIONS FOR 6-8 POSITIONS

4c (Code) (Expenses \$ 223,528 including grants of \$) (Revenue \$ 17,660)
 PITTSBURGH OPERA'S OUTREACH AND EDUCATION PROGRAMS ARE DESIGNED TO BRING OPERA CLOSER TO THE COMMUNITY AND TO BROADEN UNDERSTANDING OF AND ENTHUSIASM FOR THE ART FORM AMONG PEOPLE OF ALL AGES PROGRAMMING INCLUDES LECTURES, DEMONSTRATIONS, STAGED PERFORMANCES, WORKSHOPS, CONCERTS AND RECITALS THAT INTRODUCE OPERA TO STUDENTS FROM GRADES PRE-K TO COLLEGE, AND THAT ENHANCE APPRECIATION OF OPERA AMONG ADULT LIFELONG LEARNERS OTHER ACTIVITIES MAKE OPERA ACCESSIBLE TO PEOPLE WITH DISABILITIES AND PROVIDE EDUCATORS WITH THE RESOURCES THEY NEED TO INTEGRATE THE STUDY OF OPERA AND TO ADDRESS STATE ACADEMIC STANDARDS IN ALL CONTENT AREAS PITTSBURGH OPERA HAS OVER 30 EDUCATION PROGRAMS AND PROVIDES SERVICES TO 20,000 PARTICIPANTS ANNUALLY EDUCATION PROGRAMS IMPACT OVER 900 EDUCATORS AND THE STUDENT MATINEE PRODUCTION REACHES OVER 2,500 SCHOOL CHILDREN EACH SEASON

4d Other program services (Describe in Schedule O)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 4,672,173

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> <input checked="" type="checkbox"/>	Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> <input checked="" type="checkbox"/>	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> <input checked="" type="checkbox"/>		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules *(continued)*

21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
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	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	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 "Yes," complete Schedule L, Part I</i>	25a		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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		No
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		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
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		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 97		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c Yes	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 341		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 2b Yes	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a Yes	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b Yes	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		No
b	If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a Yes	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Yes	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966? 9a		
9b	Did the organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders 11a		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against 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 1041? 12a		
12b	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.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O 13a		
13b	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		
13c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b		

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

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (70), 1b (69), 2 (Yes), 3 (No), 4 (No), 5 (No), 6 (No), 7a (Yes), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

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

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

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed PA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [X] Own website, [X] Another's website, [X] Upon request, [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: JENNIE LEGHART DIR OF FINANCE 2425 LIBERTY AVENUE PITTSBURGH, PA (412) 281-0912

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a					
	b Membership dues 1b	480,410				
	c Fundraising events 1c	319,000				
	d Related organizations 1d					
	e Government grants (contributions) 1e	518,052				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	2,051,251				
	g Noncash contributions included in lines 1a-1f \$	284,121				
	h Total. Add lines 1a-1f		3,368,713			
Program Service Revenue	Business Code					
	2a PERFORMANCE REVENUE	711190	1,862,433	1,862,433		
	b ANCILLARY SERVICES	711190	68,267	68,267		
	c PROGRAM AD INCOME	541800	30,289		30,289	
	d RESIDENT ARTIST PROG REV	711190	23,890	23,890		
	e OUTREACH AND EDUCATION	711190	12,365	12,365		
	f All other program service revenue					
g Total. Add lines 2a-2f		1,997,244				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		584,355		584,355	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	77,420			
		b Less rental expenses	4,265			
		c Rental income or (loss)	73,155			
		d Net rental income or (loss)		73,155		73,155
	7a Gross amount from sales of assets other than inventory	(i) Securities	1,609,059			
		b Less cost or other basis and sales expenses	1,206,039			
		c Gain or (loss)	403,020			
		d Net gain or (loss)		403,020		403,020
	8a Gross income from fundraising events (not including \$ 319,000 of contributions reported on line 1c) See Part IV, line 18	a	420,621			
		b Less direct expenses b	347,488			
		c Net income or (loss) from fundraising events		73,133		73,133
	9a Gross income from gaming activities See Part IV, line 19	a				
b Less direct expenses b						
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		6,499,620	1,966,955	30,289	1,133,663	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to 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	116,100	116,100		
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, trustees, and key employees	330,235	99,200	231,035	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,932,790	2,287,150	424,738	220,902
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	144,669	144,669		
9	Other employee benefits	265,428	156,505	88,907	20,016
10	Payroll taxes	311,372	207,416	83,283	20,673
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	21,057		18,508	2,549
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	42,437			42,437
f	Investment management fees	82,821		82,821	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	370,039	325,339	32,540	12,160
12	Advertising and promotion	448,795	445,913	507	2,375
13	Office expenses	105,166	20,941	63,578	20,647
14	Information technology	31,468	82	25,386	6,000
15	Royalties	5,449	5,449		
16	Occupancy	451,562	299,448	152,114	
17	Travel	56,471	35,022	20,473	976
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	5,687		5,687	
21	Payments to affiliates	152,464		152,464	
22	Depreciation, depletion, and amortization	64,828	4,930	59,898	
23	Insurance				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	PRODUCTION SETS/COSTUME	410,832	410,832		
b	OTHER EXPENSES	100,403	61,534		38,869
c	DONOR CULTIVATION	52,863		15,239	37,624
d	CAST HOUSING	51,643	51,643		
e	All other expenses	7,651			7,651
25	Total functional expenses. Add lines 1 through 24e	6,562,230	4,672,173	1,457,178	432,879
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	80,118	1	39,872
	2 Savings and temporary cash investments	190,024	2	434,162
	3 Pledges and grants receivable, net	1,362,762	3	1,570,383
	4 Accounts receivable, net	68,637	4	21,120
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	150,445	9	134,436
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 5,888,008		
	b Less accumulated depreciation	10b 1,008,343	4,933,459	10c 4,879,665
	11 Investments—publicly traded securities	15,021,929	11	15,792,691
	12 Investments—other securities See Part IV, line 11	699,203	12	722,811
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	22,506,577	16	23,595,140	
Liabilities	17 Accounts payable and accrued expenses	144,166	17	293,977
	18 Grants payable		18	
	19 Deferred revenue	1,120,071	19	1,044,124
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,264,237	26	1,338,101
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,093,404	27	4,914,781
	28 Temporarily restricted net assets	4,348,014	28	4,479,579
	29 Permanently restricted net assets	11,800,922	29	12,862,679
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	21,242,340	33	22,257,039
34 Total liabilities and net assets/fund balances	22,506,577	34	23,595,140	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,499,620
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,562,230
3	Revenue less expenses Subtract line 2 from line 1	3	-62,610
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,242,340
5	Net unrealized gains (losses) on investments	5	1,077,309
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	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,257,039

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

Additional Data

Software ID:
Software Version:
EIN: 25-1073139
Name: PITTSBURGH OPERA INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JAMES R AGRAS BOARD MEMBER	1 00	X						0	0	0
MICHELE ATKINS BOARD MEMBER	1 00	X						0	0	0
FRANCOIS BITZ BOARD MEMBER	1 00	X						0	0	0
NADINE E BOGNAR BOARD MEMBER	1 00	X						0	0	0
KENNETH BRAND BOARD MEMBER	1 00	X						0	0	0
ROBERT BRAND BOARD MEMBER	1 00	X						0	0	0
ROBERT BROWN BOARD MEMBER	1 00	X						0	0	0
MARILYN BRUSCHI BOARD MEMBER	1 00	X						0	0	0
MARYANN BURNETT BOARD MEMBER	1 00	X						0	0	0
DR LISA CIBIK BOARD MEMBER	1 00	X						0	0	0
MARK S DADAY BOARD MEMBER (EXIT 6/30/13)	1 00	X						0	0	0
VIRGINIA DIPUCCI BOARD MEMBER	1 00	X						0	0	0
ANN DUGAN BOARD MEMBER	1 00	X						0	0	0
DONALD FISCHER MD BOARD MEMBER (ENTER 9/19/12)	1 00	X						0	0	0
FRANK FISCHER BOARD MEMBER	1 00	X						0	0	0
DEBORA FOSTER BOARD MEMBER (DECEASED 2013)	1 00	X						0	0	0
JAMES H FREY BOARD MEMBER	1 00	X						0	0	0
ANNA P FUTRELL BOARD MEMBER	1 00	X						0	0	0
RICK GABBIANELLI BOARD MEMBER	1 00	X						0	0	0
PETER GERMAIN BOARD MEMBER	1 00	X						0	0	0
ROBERT HANSON BOARD MEMBER (ENTER 9/19/12)	1 00	X						0	0	0
CHARLES H HARFF BOARD MEMBER	1 00	X						0	0	0
JEAN ANNE HATTLER PHD BOARD MEMBER	1 00	X						0	0	0
NATALIE D HOFFMAN BOARD MEMBER	1 00	X						0	0	0
SY HOLZER BOARD MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MARSHALL P KATZ BOARD MEMBER	1 00	X						0	0	0
FRANKLIN H KELLY BOARD MEMBER	1 00	X						0	0	0
ARTHUR KERR JR BOARD MEMBER	1 00	X						0	0	0
LAURA PENROD KRONK BOARD MEMBER	1 00	X						0	0	0
ROSE KUTSENKOW BOARD MEMBER	1 00	X						0	0	0
BONNIE LEVINE BOARD MEMBER (EXIT 9/10/12)	1 00	X						0	0	0
GLORIA LEY BOARD MEMBER	1 00	X						0	0	0
SUSAN LOUSION BOARD MEMBER (ENTER 12/13/12)	1 00	X						0	0	0
JANE LOVE BOARD MEMBER	1 00	X						0	0	0
DR ROBERT A LOWENSTEIN MD BOARD MEMBER	1 00	X						0	0	0
JOSEPH A MASSARO BOARD MEMBER (EXIT 8/26/12)	1 00	X						0	0	0
STEVE MOSTES JR BOARD MEMBER	1 00	X						0	0	0
MORGAN O'BRIEN BOARD MEMBER	1 00	X						0	0	0
I HALE OLIVER BOARD MEMBER	1 00	X						0	0	0
JILL M ONDOS BOARD MEMBER	1 00	X						0	0	0
RICHARD PAGLIARI BOARD MEMBER	1 00	X						0	0	0
MARY ANNE PAPALE BOARD MEMBER	1 00	X						0	0	0
DEMETRIOS T PATRINOS BOARD MEMBER	1 00	X						0	0	0
CLAUDIA PINZA BOARD MEMBER	1 00	X						0	0	0
GABRIELA A PORGES BOARD MEMBER	1 00	X						0	0	0
MILDRED MILLER POSVAR BOARD MEMBER	1 00	X						0	0	0
PATRICK W RITCHEY ESQ BOARD MEMBER	1 00	X						0	0	0
EDWARD S ROSENTHAL BOARD MEMBER (EXIT 6/30/13)	1 00	X						0	0	0
ELLEN ROTH PHD BOARD MEMBER (EXIT 6/30/13)	1 00	X						0	0	0
DANIEL SANDMAN BOARD MEMBER	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
TONY SCIULLO BOARD MEMBER	1 00	X						0	0	0
ROBERT J SCLABASSI BOARD MEMBER	1 00	X						0	0	0
GRACIA SHEPTAK BOARD MEMBER (EXIT 6/30/13)	1 00	X						0	0	0
DAVID J SMITH BOARD MEMBER	1 00	X						0	0	0
GENE SACHS SMITH BOARD MEMBER	1 00	X						0	0	0
JUDGE MANNY H SMITH BOARD MEMBER	1 00	X						0	0	0
JACK STABILE BOARD MEMBER	1 00	X						0	0	0
LOWELL STEINBRENNER BOARD MEMBER	1 00	X						0	0	0
SAUNDRA KISKI STOUT PHD BOARD MEMBER	1 00	X						0	0	0
WILLIAM M SWARTZ MD BOARD MEMBER	1 00	X						0	0	0
DOROTHEA THOMPSON BOARD MEMBER	1 00	X						0	0	0
JOHN TIPPINS BOARD MEMBER	1 00	X						0	0	0
JOHN TRAINA BOARD MEMBER	1 00	X						0	0	0
NANCY TRAINA BOARD MEMBER	1 00	X						0	0	0
H WOODRUFF TURNER BOARD MEMBER	1 00	X						0	0	0
EUGENE WELSH BOARD MEMBER	1 00	X						0	0	0
SCOTT E WESTWOOD BOARD MEMBER	1 00	X						0	0	0
ROSEANNE WHOLEY BOARD MEMBER	1 00	X						0	0	0
KATHLEEN WHITE BOARD MEMBER (DECEASED 2013)	1 00	X						0	0	0
MICHELE FABRIZI CHAIR	2 00	X		X				0	0	0
CLYDE JONES PRESIDENT	2 00	X		X				0	0	0
ROBERT C DENOVE TREASURER	2 00	X		X				0	0	0
ALVIN W FILSTRUP PHD SECRETARY	2 00	X		X				0	0	0
CHRISTOPHER HAHN GENERAL DIRECTOR	55 00	X		X				244,329	0	6,143
JENNIE LEGHART DIRECTOR OF FINANCE	45 00			X				81,252	0	5,571

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2012

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.

Name of the organization
PITTSBURGH OPERA INC

Employer identification number
25-1073139

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 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 - Non-functionally integrated
- 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 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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
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 2012 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2011 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2012. 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 ▶		
b 10%-facts-and-circumstances test—2011. 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 ▶		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	4,941,392	7,186,073	3,890,845	3,175,339	3,374,001	22,567,650
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	2,075,687	1,955,565	2,092,982	2,297,974	1,966,955	10,389,163
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	7,017,079	9,141,638	5,983,827	5,473,313	5,340,956	32,956,813
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
8 Public support (Subtract line 7c from line 6)						32,956,813

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	7,017,079	9,141,638	5,983,827	5,473,313	5,340,956	32,956,813
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	431,565	326,673	429,596	387,646	661,775	2,237,255
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	431,565	326,673	429,596	387,646	661,775	2,237,255
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			2,287	2,378	6,043	10,708
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)		22,396	21,160			43,556
13 Total support. (Add lines 9, 10c, 11, and 12.)	7,448,644	9,490,707	6,436,870	5,863,337	6,008,774	35,248,332
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 2012 (line 8, column (f) divided by line 13, column (f))	15	93.500 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	93.940 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	6.350 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	5.950 %

- 19a 33 1/3% support tests—2012.** 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—2011.** 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.** Complete this part to 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).

Facts And Circumstances Test
Explanation

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2012

Open to Public Inspection

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. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number

25-1073139

Part 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.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a column for questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form for Part II Conservation Easements, including questions 1-9 and a table for 'Held at the End of the Year'.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a-2b.

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

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

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	12,101,000	12,722,000	10,766,000	9,738,000	13,534,000
b Contributions	4,000	4,000	4,000	3,000	3,000
c Net investment earnings, gains, and losses	1,703,000	-1,000	2,605,000	1,699,000	-3,018,000
d Grants or scholarships					
e Other expenditures for facilities and programs	578,000	559,000	588,000	613,000	722,000
f Administrative expenses	67,000	65,000	65,000	61,000	59,000
g End of year balance	13,163,000	12,101,000	12,722,000	10,766,000	9,738,000

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

- a** Board designated or quasi-endowment 2 300 %
 - b** Permanent endowment 97 700 %
 - c** Temporarily restricted endowment 0 %
- The percentages in lines 2a, 2b, and 2c should equal 100%

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

	Yes	No
(i) unrelated organizations	3a(i) Yes	
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		324,239		324,239
b Buildings		5,097,941	624,212	4,473,729
c Leasehold improvements				
d Equipment		465,828	384,131	81,697
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				4,879,665

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	

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

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

1	Total revenue, gains, and other support per audited financial statements	1	7,499,396
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	1,077,309
b	Donated services and use of facilities	2b	5,288
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	1,082,597
3	Subtract line 2e from line 1	3	6,416,799
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	82,821
c	Add lines 4a and 4b	4c	82,821
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	6,499,620

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

1	Total expenses and losses per audited financial statements	1	6,484,697
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	5,288
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	5,288
3	Subtract line 2e from line 1	3	6,479,409
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	82,821
c	Add lines 4a and 4b	4c	82,821
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	6,562,230

Part XIII Supplemental Information

Complete this part to 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

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE OPERA'S ENDOWMENT CONSISTS OF BOARD-DESIGNATED AND DONOR-RESTRICTED INVESTMENT FUNDS ESTABLISHED FOR PERPETUAL SUPPORT OF THE ORGANIZATION'S MISSION AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING FUNDS DESIGNATED BY THE OPERA TO FUNCTION AS ENDOWMENTS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS THE BUILDING FUND IS NOT A PART OF THE ENDOWMENT THE BOARD OF DIRECTORS OF THE OPERA HAS ELECTED TO BE GOVERNED BY THE COMMONWEALTH OF PENNSYLVANIA'S ACT 141 (ACT 141) ACT 141 IS A TOTAL RETURN POLICY THAT ALLOWS A NONPROFIT TO CHOOSE TO TREAT A PERCENTAGE OF THE AVERAGE MARKET VALUE OF ITS ENDOWMENT'S PERMANENTLY RESTRICTED INVESTMENTS AS INCOME EACH YEAR HOWEVER, THE LONG-TERM PRESERVATION OF THE REAL VALUE OF THE ASSETS MUST BE TAKEN INTO CONSIDERATION WHEN THE BOARD ELECTS THE AMOUNT ON AN ANNUAL BASIS, THE BOARD MUST ELECT A SPENDING RATE OF BETWEEN 2% AND 7% THE OPERA CLASSIFIES AS PERMANENTLY RESTRICTED NET ASSETS THE ORIGINAL AND SUBSEQUENT VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT IN ACCORDANCE WITH ACT 141, THE OPERA HAS ADOPTED A WRITTEN INVESTMENT POLICY, OF WHICH A SECTION SPECIFICALLY RELATES TO THE ENDOWMENT FUND THE OPERA CONSIDERS THE FOLLOWING FACTORS IN MAKING A DETERMINATION TO SET A SPENDING RATE 1 PROTECTING THE CORPUS OF THE ENDOWMENT FUND 2 PRESERVING THE SPENDING POWER OF THE ASSETS 3 OBTAINING MAXIMUM INVESTMENT RETURN WITH REASONABLE RISK AND OPERATIONAL CONSIDERATION 4 COMPLYING WITH APPLICABLE LAWS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	THE OPERA IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM PENNSYLVANIA STATE TAXES ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS RECORDED IN THE FINANCIAL STATEMENTS THE OPERA'S POLICY IS TO ACCRUE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS IN INCOME TAX EXPENSE THE OPERA HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS REQUIRING AN ACCRUAL OR DISCLOSURE IN THE FINANCIAL STATEMENTS THE STATUTORY TAX YEARS REMAIN OPEN TO EXAMINATION
PART XI, LINE 4B - OTHER ADJUSTMENTS		INVESTMENT PORTFOLIO EXPENSES 82,821
PART XII, LINE 4B - OTHER ADJUSTMENTS		INVESTMENT PORTFOLIO EXPENSES 82,821

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

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

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number 25-1073139

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes entry for BENNETT DIRECT.

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

PA

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		DIAMOND HORSESHOE BALL (event type)	MAECENAS BALL (event type)	3 (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	202,256	379,000	157,877	739,133
	2 Less Contributions	117,000	170,000	32,000	319,000
	3 Gross income (line 1 minus line 2)	85,256	209,000	125,877	420,133
Direct Expenses	4 Cash prizes	0	0	0	
	5 Noncash prizes	9,435	0	0	9,435
	6 Rent/facility costs	0	78,056	5,062	83,118
	7 Food and beverages	48,104	39,777	30,286	118,167
	8 Entertainment	10,050	16,500	7,050	33,600
	9 Other direct expenses	17,214	74,526	10,940	102,680
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
11 Net income summary Combine line 3, column (d), and line 10 ▶					73,133

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

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

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

b If "No," explain _____

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

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

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

Identifier	Return Reference	Explanation
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Schedule I (Form 990)

OMB No 1545-0047

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

2012

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

Attach to Form 990

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number

25-1073139

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

(a) Name and address of organization or government (b) EIN (c) IRC Code section if applicable (d) Amount of cash grant (e) Amount of non-cash assistance (f) Method of valuation (book, FMV, appraisal, other) (g) Description of non-cash assistance (h) Purpose of grant or assistance

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation, (g) Description of non-cash assistance, (h) Purpose of grant or assistance. The table is currently empty.

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

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) RESIDENT ARTIST PROGRAM	8	116,100		N/A	N/A

Part IV Supplemental Information.

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 EACH YEAR, EXCEPTIONAL YOUNG SINGERS FROM AROUND THE WORLD ARE SELECTED TO ENTER THE RESIDENT ARTIST PROGRAM FROM A POOL OF MORE THAN 600 APPLICANTS THROUGH NATIONAL AUDITIONS HELD IN NEW YORK CITY, CINCINNATI AND PITTSBURGH EACH APPLICANT MUST DEMONSTRATE SIGNIFICANT OPERATIC POTENTIAL AND THOROUGH MUSICAL AND THEATRICAL TRAINING APPLICANTS WHO ARE GRANTED AN AUDITION MUST DEMONSTRATE THEIR VERSATILITY AND PROFICIENCY IN VARIOUS MUSICAL STYLES AND FOREIGN LANGUAGES BY PERFORMING FIVE CONTRASTING ARIAS IN AT LEAST TWO FOREIGN LANGUAGES GRANT RECIPIENTS WORK ON-SITE DIRECTLY WITH OPERA STAFF ON A DAILY BASIS FUNDS ARE DISTRIBUTED FROM THE OPERA TO THE RECIPIENTS ON A WEEKLY BASIS DEPENDENT UPON HAVING MET THE GRANT REQUIREMENTS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2012

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
PITTSBURGH OPERA INC

Employer identification number

25-1073139

Part I Questions Regarding Compensation

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

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

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

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

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

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

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 related organization

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

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

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

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

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

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

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

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

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

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

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

For each individual whose compensation must be reported 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-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CHRISTOPHER HAHN GENERAL DIRECTOR	(i)	243,933	0	396	0	6,143	250,472	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to 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.

Identifier	Return Reference	Explanation
	PART I, LINE 1B	THE PITTSBURGH OPERA PAYS FOR THE INITIATION FEE AND QUARTERLY DUES TO BELONG TO THE DUQUESNE CLUB. THE PAYMENT OF THE BUSINESS CLUB DUES AND INITIATION FEES WERE APPROVED BY THE PRESIDENT OF THE BOARD, IN CONSULTATION WITH ANOTHER DESIGNATED BOARD MEMBER DURING THE FISCAL YEAR. ALL USE OF THE FACILITIES WERE DIRECTLY RELATED TO BUSINESS ACTIVITIES OF THE PITTSBURGH OPERA.

SCHEDULE M (Form 990)

Noncash Contributions

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization PITTSBURGH OPERA INC

Employer identification number 25-1073139

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of contributions or items contributed, (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g, (d) Method of determining noncash contribution amounts. Rows include Art, Books, Securities, Real estate, etc.

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29 0

Table with 3 columns: Question (30a, 31, 32a, 33), Yes, No. Contains questions about property holding periods and gift acceptance policies.

Part III Supplemental Information. Complete this part to 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.

Identifier

Return Reference

Explanation

Schedule M (Form 990) (2012)

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

2012

Open to Public Inspection

Name of the organization
PITTSBURGH OPERA INC

Employer identification number

25-1073139

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	
	FORM 990, PART VI, SECTION A, LINE 7A	AS STATED IN THE BY-LAWS, THE SITTING PRESIDENT OF THE PITTSBURGH OPERA ASSOCIATION (POA) AND THE GUILD PRESIDENT EACH HAVE A POSITION ON THE BOARD OF THE OPERA
	FORM 990, PART VI, SECTION B, LINE 11	A COMPLETE COPY OF THE FORM 990 WAS REVIEWED BY THE MEMBERS OF THE FINANCE AND EXECUTIVE COMMITTEE MEMBERS VIA EMAIL TRANSMISSION UPON APPROVAL BY THOSE GROUPS THE COMPLETE FORM 990 WAS MADE AVAILABLE TO THE ENTIRE BOARD VIA THE ORGANIZATION WEBSITE PRIOR TO SUBMISSION TO THE IRS
	FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS COMPLETE A CONFLICT OF INTEREST FORM ON AN ANNUAL BASIS TO IDENTIFY POTENTIAL OR ACTUAL CONFLICTS THE GOVERNANCE COMMITTEE REVIEWS THE COMPLETED FORMS AND MONITORS COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY
	FORM 990, PART VI, SECTION B, LINE 15A	COMPARABILITY DATA REGARDING THE GENERAL DIRECTOR'S COMPENSATION IS DISCUSSED DURING EXECUTIVE SESSIONS AT APPROPRIATE BOARD MEETINGS THE COMPENSATION PACKAGE IS APPROVED BY AN INDEPENDENT BOARD COMMITTEE
	FORM 990, PART VI, SECTION C, LINE 19	THE PITTSBURGH OPERA MAKES ITS GOVERNANCE DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST
OVERSIGHT OF FINANCIAL STATEMENT AUDIT	FORM 990, PART XI, QUESTION 2	THE OPERA HAS AN AUDIT REVIEW COMMITTEE THAT IS COMPOSED OF MEMBERS OF THE FINANCE AND INVESTMENT COMMITTEES THE AUDIT REVIEW COMMITTEE MEETS BEFORE THE AUDIT TO REVIEW THE SCHEDULE FOR THE AUDIT AND TO AUTHORIZE THE AUDITOR AFTER THE AUDIT THE GROUP REVIEWS THE FINANCIAL REPORTS IN CONJUNCTION WITH MANAGEMENT AND THE INDEPENDENT AUDITOR