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## The New Orleans Opera Association

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**THE NEW ORLEANS OPERA ASSOCIATION**

**Internship Report**

**Submitted to the Graduate Faculty of the  
University of New Orleans  
in partial fulfillment of the  
requirements for the degree of**

**Master of Arts  
in  
Arts Administration**

**by**

**Jinman Cho**

**B.A. Yonsei University, 2003**

**May 2005**



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## **ABSTRACT**

This detailed report of a registration internship at the New Orleans Opera Association includes an organizational profile, a description of the activities performed during the internship, an analysis of an organization, recommendations for improvement, and a discussion of the short and long term effects of the internship.

## **Introduction**

The following report gives a detailed analysis of the internship experience of Jinman Cho at the New Orleans Opera Association, in New Orleans, LA. The internship period commenced February 20, 2005, and concluded May 20, 2005.

As required by the University of New Orleans for fulfillment for the degree of Master of Arts in Arts Administration, this report will describe the organization and its programming, outline internship responsibilities, analyze the organization's current challenges, make recommendations, and discuss the contributions the intern made towards the organization.

## **Chapter 1**

### **Profile of the Arts Organization**

#### **History**

Today the New Orleans Opera Association's audiences can easily read in the season brochures a rich and interesting history of New Orleans Opera dating back to the nineteenth century.

Since 1796, in the final decade of the Spanish colonial era, New Orleans has had operatic performances on almost a yearly basis. What is also significant is that with few exceptions, throughout the nineteenth century, the city boasted a resident company that was engaged yearly for its principal theatre and could be depended upon for performances throughout an established operatic season.

The first Theatre d'Orleans, which had opened in 1815, soon fell victim to fire. It was rebuilt and opened in 1819 under the management of impresario John Davis who for many years was to be a leading figure in the French theatre in New Orleans.

At the end of the 1826/1827 season, rather than disbanding until the following autumn, Davis's troupe instead embarked on a tour of several northeastern cities, playing French drama and opera already in the repertoire in New Orleans, but not yet staged in Philadelphia and New York.

In 1835, Davis opened his resplendent St. Charles Theatre, one of the nation's finest, with a seating capacity of 4100 and built at a total cost of \$325,000.

The French theatre was synonymous in New Orleans with opera and drama, with yearly seasons extending from the autumn into the early spring.

By 1859, the old Theatre d'Orleans had deteriorated physically, and when a dispute arose between the owner and impresario, Charles Boudousquie, over the rental terms for the following season, it was decided that a new temple of song should be erected. A charter was adopted by the stockholders on March 4, 1859; financial backing was assured and a contract was signed with the architect, James Gallier, Jr. on April 9, 1859. Construction began by early June, aided by special permission to erect bonfires on Bourbon and Toulouse Streets to allow both a night and a day crew to be engaged, and within record time the building was completed. A gala performance of Rossini's *Guillaume Tell* on December 1, 1859, inaugurated the new theatre, which thereafter would be celebrated as the French Opera House. In 1919, the French Opera House was ruined by fire.

In 1943, the New Orleans Opera Association was chartered and began with a series of outdoor performances in City Park. That site was soon abandoned for the Municipal Auditorium, where the Association performed from autumn 1943 until 1973, when the new Theatre for the Performing Arts opened. As the company grew in strength, the number of performances gradually increased, and the choice of operas was broadened to include, besides the ever-popular repertoire staples, works of Mozart, Wagner, and Richard Strauss.

New Orleans has continued its admiration for the operas of the French school. Thus throughout the years, in addition to the predictable staging of *Faust*, *Carmen* and *Manon*, there have been fairly steady appearances of other Gallic works, such as *Romeo et Juliette*, *Les Contes d'Hoffmann*, *Thaïs*, *Lakme*, *Samson et Dalila*, *Werther*, *Les Pecheurs de perles*, and an occasional *Mignon* and *Louise*. In more recent seasons, other

older and formerly very popular works were revived, including *La Juive*, *Les Huguenots*, *La Favorite*, and *Herodiade*. Other works that the Association has staged professionally for the first time in New Orleans include Verdi's *Falstaff*, *Attila*, *Nabucco*, *Macbeth* and *Don Carlo*, Mozart's *Die Entführung aus dem Serail*, Puccini's *Gianni Schicchi* and *Turandot*, and Richard Strauss's *Der Rosenkavalier*, *Elektra*, *Salome*, *Arabella* and *Ariadne auf Naxos*.

The Association has to its credit also the world premiere of Carlisle Floyd's *Markheim* (March 21, 1966), in which the title role was created by New Orleans native Norman Treigle, who began his stage career here in supporting roles in 1947. A performance to coincide with the Bicentennial celebration of the Louisiana Purchase the Association commissioned and produced *Pontalba* by Thea Musgrave. The opera, which celebrated the life of the Baroness de Pontalba, received its world premiere on October 2, 2003.

The Association's 61st season opened with Verdi's *La Traviata* and continued with Offenbach's *Les Contes d'Hoffmann*. Performances in the spring of 2005 include Wagner's *Siegfried* (its first local staging since 1895) and, to celebrate its centenary, Lehar's *The Merry Widow*.

### Mission

Grand Opera comprises broad historical, social and geographical events. It is the purpose of the New Orleans Opera Association in producing opera to provide for the cultural enrichment of people of all ages without regard to their racial or ethnic make-up,



or their physical or economic circumstances. Several important documents attest to this fact.

“The challenge of developing a good mission statement is to create a text that is sufficiently broad to encompass the many possible activities that the organization may wish to engage in” (Wolf, 23).

The mission of the New Orleans Opera Association as adopted by the Board of Directors in April, 1992, is “to provide the finest possible operatic performances within its means to the New Orleans Metropolitan Area, the State of Louisiana, and the River and Gulf Regions” (New Orleans Opera Association By-Laws, 2).

### Goals

The Goals of the organization are to plan, produce, and present opera of the highest musical and artistic caliber, especially by drawing on Louisiana’s abundant artistic talent to reach out to a broad public, educating them and developing in them a greater awareness of opera; to provide a statewide education program that includes live opera performance in the schools, a local student matinee of a mainstage operatic production, free public performances, and opera education lectures; to facilitate the attendance and comfort of individuals with physical and mental impairments; and to maintain the H. Lloyd Hawkins Scenic Studio as a local, national and international opera resource.

## General Management Structure

### Board of Directors

“The board can provide an excellent resource of judgment and leadership, a connection with the rest of the community, and a partnership with staff that can strengthen the organization and its services. In other words, the board should be a key resource for the organization” (Brinckerhoff, 50).

The New Orleans Opera Association is governed by an eighty two- member board of directors. A member is a season subscriber for the current year and/or the succeeding year and has made an annual contribution of a minimum of \$500. Each member has one vote on all matters coming before the annual membership meeting.

### Board Officers

The board officers and job descriptions described in the By-Laws are as follows:

1. The President is the chief executive officer.
2. The Vice-President shall perform the duties of the President in his/her absence.
3. The Treasurer keeps at his/her discretion, a complete record of all financial transactions; supervises the financial structure; and serves as chairman of the finance committee.
4. The Secretary serves all notices requires by law, takes minutes, maintains membership and officer rosters, and has general charge of the books and records of the corporation, with the exception of the financial records.
5. Legal Advisor and Parliamentarian are appointed by the President.

### Executive Committee Members

The executive committee (15) consists of the president, vice-president, the treasurer, the secretary, the legal advisor, the parliamentarian, the chairman of the Mastersigners, the president of the Women's Guild, the president of the Opera Club, and all past presidents. The executive committee members perform the process of setting policies, determining the organization's overall programs, and engaging in long range planning. Those are the duties of a board of directors, but the board is too large to be involved in the detailed planning of the New Orleans Opera Association. Only the executive committee members meet once a month, and discuss the issues that an entire board should review.

### Advisory Committees

The New Orleans Opera Association's advisory committees are the finance (12), production (11), building and property (4), and legal (4) committees. Because the board is so large, there should be advisory committees who work closely with the staff and the rest of the board to increase the efficiency of the operation of the organization.

If the New Orleans Opera Association manages these committees properly, it can be very helpful in assisting the staff with its duties.

### Staff

As Gelatt (1992) observes to leaders of organizations in general, "If you believe in the mission of the organization, believe in yourselves, and believe in those with whom you work, you can make it happen" (130). Therefore:

1. The Artistic Director is responsible for the planning of seasons and hiring of singers.
2. The Executive Director performs a clearly defined administrative role, and manages the overall part of the New Orleans Opera Association.
3. The Director of Education, Chorus Master, Music Coordinator coordinates all musical preparations, including chorus and minor roles, and plans and implements educational programs.
4. The Production Manager manages scenic rental contracts, guest artist accommodations, and creates supertitles.
5. The Box Office Manager, Education Coordinator handles all ticket purchases, season subscriptions and single ticket sales, and oversees the box office at performances.
6. The Development and Marketing Director handles fundraising and advertising, and manages publicity.
7. The Scenic Studio Manager, Technical Director is responsible for the scenic studio, designing, building and transporting of sets, and oversees the technical aspects of performances.

### Funding

The endowment fund closed the fiscal year on June 30, 2004, with a balance of \$3,480,147. This balance is an increase of \$174,907 from the previous year, most of which was from donations and asset appreciation. The earnings were approximately \$75,000. This is the amount that is available to donate to the Opera Association.

The Executive Director manages the daily financial operations of the New Orleans Opera Association. A computerized bookkeeping system is used to insure accurate record keeping. The Endowment Fund is also handled by the Executive Director, and the funds are kept in the Whitney National Bank.

There are four major funding sources, which are ticket sales, grants and donations, set and prop rental, and auxiliary support groups.

The first funding source is ticket Sales, and it is 40% of the entire income budget.

The second one is grants and donations. The New Orleans Opera Association gets grants from the Arts Council of New Orleans and the Louisiana Division of the Arts. The Louisiana Division of the Arts grants money for two years; half of the money is devoted to the first year and the second half to the next year. While grants support the overall part of the New Orleans Opera Association, foundations like the Brown Foundation, the Freeport McMoRan Foundation, the Lupin Foundation, etc. support specific parts of the New Orleans Opera Association. For example, the Brown Foundation supports the Metropelican program. The New Orleans Opera Association gets corporate donations from Bellsouth, Whitney National Bank, and Entergy, and other donations from individual donors. As a part of the individual donations, there are two mandatory donations from box seat subscribers and mastersingers. Box seat subscribers have to donate \$5 for each box seat and mastersingers have to donate a minimum of \$3,000 a year.

The revenue from the set and prop rental is the third funding source. The New Orleans Opera Association has its own scenic studio, and they rent sets and props to other opera organizations around the nation.

The last funding source is auxiliary support groups. The Women's Guild, the Opera Club, and the Junior Committee hold events and auctions for fundraising. The Wine Auction, the Opera Ball, and the Mad Hatters are also main annual events held by such groups.

## Programs

### Opera

The major service of the New Orleans Opera Association is to provide the best opera. Every season the New Orleans Opera Association offers four mainstage opera productions with two performances per production. This 2004-05 season the opera has provided the finest opera in October, November, March, and April.

The Association's 61st season opened with Verdi's *La Traviata* and continued with Offenbach's *Les Contes d'Hoffmann*. Performances in the spring of 2005 are Wagner's *Siegfried* and Lehár's *The Merry Widow*. The New Orleans Opera Association had been criticized for providing productions for limited groups like the socially elite. However, the New Orleans Opera Association has carried out successfully its mission to satisfy a broader sector of people by providing popular opera productions, such as *The Merry Widow*.

### Education and Outreach Program

#### *Metropelican*

The New Orleans Opera Association has a great in-school program, MetroPelican, which was created in 1988 by then General Director Arthur Consenza. Metropelican is a

neologism of the words “Metro” (the metropolitan area of New Orleans) and “Pelican” (the state bird of Louisiana) to indicate the touring capacity of the young students. Today the program reaches over 12,000 students each year throughout Louisiana, Mississippi, and Texas.

Metropelican brings a number of exciting programs, such as Opera A La Carte (grades pre-K-5), a Celebration in Song (grades K-12), Porgy and Bees (grades 6-12), Evangeline (grades 6-12), Hansel and Gretel (grades K-5), and Death by Opera (grades 6-12) to schoolchildren.

#### *Student Preview Performance Program*

The New Orleans Opera Association also offers free tickets to students for the final dress rehearsals of all four mainstage productions. Student groups (at least one teacher for each 10 students) are able to view a full-length professional production accompanied by the Louisiana Philharmonic Orchestra. Study guides are given to the teachers to continue the arts education process in the classroom.

#### *Master Classes for Loyola University*

The New Orleans Opera Association works in conjunction with Loyola to archive the history and music of the opera in New Orleans.

#### *Nuts and Bolts Lecture*

There is the education program named Nuts and Bolts one hour before the curtain time of each mainstage opera. Ticket holders can attend Nuts and Bolts lectures by guest speakers – including opera staff, conductors, directors, published authors, radio personalities and music experts. The audience can learn more about the opera, the composer and the backstage secrets of the production.

### Club O

Club O is the program for the people 40 and under who have an interest in opera. This innovative group is designed to bring more people to the opera and provide younger audience members with special social events and programs.

### Women's Guild

The Women's guild is a very important asset to the New Orleans Opera Association. Many of the Association's activities are held at a home donated by the Seabold and Kinney families. The Guild maintains and cares for the home, allowing the Women's guild to attain the objectives and purposes of promoting and fostering the cultural aspects of opera. The Guild also cooperates with the Association in the sale of season subscriptions and fundraising.

### Junior Committee

The Junior Committee holds many fundraising events with cooperating with the Women's Guild. The annual Wine Auction and Opera Ball are two main events. In addition to fundraising activities, the Junior Committee is dedicated to opera education. For each opera, they provide an orientation for members and their guests. These gatherings give people opportunities to learn from knowledgeable speakers and socialize with other opera lovers. They also prepare the Boutique, which is located in the lobby of the theatre. It is a great source of opera-related gift items such as books, CDs, clothing, and many other items.



### Mastersigners

The Mastersigners are a group of opera supporters who provide major financial support for the New Orleans Opera. The group was founded in 1981 by Joseph Young. A Mastersigner contributes at least \$3,000.00 to the Opera Association. They receive a wide range of benefits, including the fall directors' dinner, invitations to breakfasts with the stars of the opera productions, preferred seating at the opera, and reserved parking.

### Opera Club

The Opera Club supports the opera monetarily, as well as provides an atmosphere of gaiety for the members and the opera stars. The Opera Club provides annual gift support through membership dues, benefit events, and direct gifts designed to assist the organization fulfill its mission, goals, and objectives.

## **Chapter 2**

### **Description of the Internship**

This author's internship at the New Orleans Opera Association occurred between February 20 and May 20, 2005. As the intern, part of my job included assisting staff with office tasks in administration, production, and box office departments. Also, I assisted at the performance and events nights.

#### **Tasks**

As the Executive Director's assistant, the intern performs duties mostly in the administration department. However, because the executive director manages overall tasks of the organization, the intern is also required to perform the other tasks of the organization, including those in the Production Department, the Education Department, the Box office Department; and for Performance nights, and Events. It is the intent of the supervisor for the intern to gain an overall managerial perspective on the opera organization and all aspects of its operations.

#### **Administration Department**

The intern's responsibilities at the administration department are as follows:

1. Receiving, recording, reporting, and depositing, fund drive contributions.
2. Preparing all bulk mailings.
3. Maintaining and organizing clippings on file.
4. Delivering documents to Board Officers.

5. Confirming the petty cash.
6. Maintaining each database for tickets, donations, and mail.
7. Finding errors in the ledger, and doing the adjustments of accounts.

#### Production Department

The intern is assigned to organize the files of the opera singers. There are hundreds of opera singers who performed at the New Orleans Opera Association this past year. In the singer's file, there are their vita, previous roles, the best role, contact, and so on. By organizing and updating their files, the New Orleans Opera Association can have a stable database of singers. When the Opera needs appropriate singers for a production, they can find the best suitable singer for the production by searching the database of the singers.

The production director makes supertitles for opera productions. Even though an opera production is sung in a foreign language, people can follow the story with supertitles. The intern revises the supertitles of the opera *Siegfried* making them more clear and easily for audiences.

#### Box Office Department

Because the box office manager alone handles the department and the demand for tickets is immense, the New Orleans Opera Association hires the part-time box office assistants whenever needed, especially one month prior to performances. The intern also participates in working at the box office department to update the subscription database and to organize will-call tickets.

## Education Department

The Education Department at the New Orleans Opera Association has a number of great education and outreach programs. One of the greatest education programs is the final dress rehearsals for students. The New Orleans Opera Association offers free tickets to students for the final dress rehearsals of all four mainstage productions. Chaperoned student groups are able to view a full-length professional productions accompanied by the Louisiana Philharmonic Orchestra. Study guides are given to the teachers to continue the arts education process in the classroom. The intern is responsible for researching opera documents that students will find interesting for the study guides, making student tickets, and mailing study guides and tickets to teachers. The intern also makes school lists databases for upcoming rehearsals.

## Performance nights

The intern worked at the Mahalia Jackson Theatre of the Performing Arts for performance nights. He made sign boards for audiences (the Nuts and Bolts Lecture, Bars Location, Menu, and Maps for parking). Before performances started, the intern helped the box office and handled the donation tickets. At the first intermission time, there was a champagne bar for the mastersingers; the intern served at the bar with the executive director.

## Special Events

The Women's Guild and the Junior Committee hosted the 37<sup>th</sup> anniversary of the Opera Ball held at the Ritz-Carlton Hotel in April 9, 2005. The Opera Ball event, the Merry Widow, provided gourmet dining, dancing, a Cancan Show and other entertainment, such as silent and live auctions. Four hundred and twenty people purchased tickets for the Opera Ball. This event raised over \$40,000 through the silent and live auctions. The intern made the Opera Ball and auction sign boards. Also, he handed out bid number tickets for auction participants, let attendances know their table numbers, and operated the credit card machine for the auction winners.

## **Chapter 3**

### **Analysis of the Organization**

#### **Strengths**

The New Orleans Opera Association is the region's premiere presenting and service organization dedicated solely to the opera. It is one of the most successful performing arts organizations in New Orleans. "A grand opera brings to its audience huge productions relative to those of the other performing arts" (Salem, 51). The success has come from its strengths. The New Orleans Opera Association has two main strengths, which are its program and staffs.

The New Orleans Opera Association has a number of great programs, but the opera performance and the education and outreach program are by far the best.

The New Orleans Opera Association provides four mainstage opera productions with two performances per production. The New Orleans Opera Association knows what New Orleans audiences love and offers it with whole heart. One of the reasons the New Orleans Opera Association can provide great productions is the H.L. Hawkins Scenic Studio. The Opera Association has its own scenic studio and builds beautiful and fantastic sets for opera productions. Usually, it takes three to four months to build a set. Great opera productions with beautiful sets keep audiences happy and make them come back for upcoming productions.

Education and outreach program has Metropelican, student preview performance, master classes for Loyola University, and the Nuts and Bolts lecture program. These diversified educational programs make people familiar with opera, and lead them to

opera productions. Also, every student who has an experience with Metropelican and student preview performance is the New Orleans Opera Association's potential audience.

The other strength is the staff. Although the size of the staff is small, their motivation and will are bigger than that of any other organization's staff. These highly motivated staffs lead the New Orleans Opera Association to success with creative and skilled ability.

### Weaknesses

There are two main weaknesses in the New Orleans Opera Association.

One weakness is the board of directors. The main problem of the board is that there are too many people (82 members), and those 82 members don't represent many parts of the community. The board of directors consists of high social group like doctors, lawyers, accountants, and other business-related people. The primary responsibility of a nonprofit board of directors is to guide the organization in accomplishing its mission. However, the board of directors of the New Orleans Opera Association is made up of limited parts of the community to accomplish the mission and purpose to provide the finest possible operatic performances and to provide for the cultural enrichment of people of all ages without regard to their racial or ethnic make-up, or their physical or economic circumstances. Also, this board of directors meets only once a year at the annual board meeting. There is a doubt that these 82 board members know their responsibilities and legal obligations. Only one meeting a year with 82 members is not enough and is an inefficient way to lead the New Orleans Opera Association through its mission and goal.

The \$500 annual fee also bans people who have knowledge of, and a will for, the New Orleans Opera Association, but don't want to or are unable to pay the annual fee.

The other weakness is marketing. The New Orleans Opera Association entrusts its marketing management, including advertising, public relations, and a web site, to a marketing company. The main problem of this marketing effort is that it doesn't keep pace with the New Orleans Opera Association. One reason can be the delay of the exchange of information and opinion between the opera staffs and the marketing staffs because of being separated from each other. The other reason can be the marketing company's free advertising and marketing advice to the New Orleans Opera Association. The marketing company does a good job for the New Orleans Opera, but their priority is their customers who pay. To illustrate, the 2004-05 season ended on April 16, 2005, but the main page of the New Orleans Opera Association web site still has the 2004-05 season list and picture (May 3, 2005), while there are lots of people who call and ask about the 2005-06 season at the New Orleans Opera Association office.

### Opportunities

The New Orleans geographical character and current city conditions give the New Orleans Opera Association a lot of opportunities.

Because of the city's geographic isolation, there is limited urban competition. Also, New Orleans' relatively small size gives suburban residents access easily to downtown where almost every performing arts organization is located.

The New Orleans community is innately creative and loves the arts. There are a lot of potential audiences for the New Orleans Opera Association. Also, currently, there



is emerging philanthropy among women and the African-American community. The African-American community enjoys attending performing arts, and it is a good opportunity for the New Orleans Opera Association.

### Threats

The main threat to the New Orleans Opera Association is its aging supporters. While main supporters are aging, there is lack of younger supporters and donors. In this situation, all New Orleans arts organizations compete for the same small group of donors.

Also, New Orleans is a small market with limited financial resources, and a small business area with few big corporations. It's hard for arts organizations to get stable funds.

Today, many contemporary performing arts organizations are appearing, and people have more interest in contemporary things than the classic expression of the arts.

Table 1

## The New Orleans Opera Association SWOT Analysis

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>• NOOA's tremendous programming towards education</li> <li>• Innovative programming that reaching deeply into the community</li> <li>• A highly motivated staff</li> <li>• NOOA's ability to put on great events.</li> <li>• Strong leadership by the Executive Director</li> <li>• The NOOA set design studio</li> <li>• Potential for earned income from opera set rentals</li> </ul>	<ul style="list-style-type: none"> <li>• Too many Boards of Directors</li> <li>• Weak marketing program and information system</li> <li>• Over dependence on the Executive Director</li> <li>• Too small a staff for needs of the organization</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>• New Orleans' innately creative community</li> <li>• Limited urban competition resulting from geographic isolation</li> <li>• Richness of mixed, multi cultural neighborhoods</li> <li>• Significant economic impact of the arts and creative industries in New Orleans</li> <li>• Equal access to education – outreach opportunities for New Orleans residents</li> <li>• Emerging philanthropy among women</li> <li>• Growing trends in giving from African-American community</li> </ul>	<ul style="list-style-type: none"> <li>• Young people don't collect or invest in art</li> <li>• Small market with limited financial resources</li> <li>• Aging population</li> <li>• Competition with more contemporary performance theater</li> <li>• NOOA's aging supporters; lack of younger supporters</li> <li>• All New Orleans arts organizations compete for same small group of donors.</li> <li>• New Orleans region is a small business area with few big corporations.</li> <li>• Lack of arts/entertainment infrastructure</li> </ul>

## Financial Structure

The New Orleans Opera Association's finances are in conformity with generally accepted accounting principles based on a fiscal year beginning July 1 and ending June 30. The New Orleans Opera Association had a \$2.8 million budget of which 34% is earned income. The main sources of earned income were opera ticket sales (season subscriptions and box office sales: \$748,498), scenery rentals (\$164,030), and opera education revenue (\$10,059). The other 66% was contributions (\$1,260,459) and grants (\$320,195) from individual, corporation, foundation, and government, and special events fundraising revenue (\$186,791). Donations and grants made up over 60% of the budget, while ticket revenues covered about 35% of the costs. The organization has to care about their fundraising, because the funding sources do a crucial role in the budget.

The total expense of the New Orleans Opera was \$2.5 million of which 71% was program expenses (opera production costs, studio costs and opera education costs: \$1.8 million). The program ratio of the New Orleans Opera (71%) shows their effort to provide great operas.

The New Orleans Opera Association is financially very stable having net assets of \$1,071,595 for fiscal 2004.

## Annual Fund Drive

The New Orleans Opera Association's annual fund drive is a success. In the 2003-04 season fund drive, 66% of the revenue was contributed income. The New Orleans Opera Association's annual fund drive consists of two main sources.

The one is season subscribers. The subscribers are asked to donate based on the price of their ticket. To illustrate, box seat subscribers donate \$500 for each seat when they renewal or purchase season subscriptions. This is more effective than asking season subscribers to donate at each performance.

The other is the entire audience of the New Orleans Opera. There are over ten thousand people in the New Orleans Opera Association's customer file and all of them are not donors. The organization encourages the non-donor and the single ticket purchaser to become a donor and a season subscriber.

### Best Practice for the New Orleans Opera Association

#### The Opera Company of Philadelphia

There are two reasons I chose the Opera Company of Philadelphia as a best practice for the New Orleans Opera Association.

The first reason is that there are several similarities in two opera associations. Both opera associations have small staff structure (5 to 7 staffs) compared with other opera organizations, and provide four productions a season. Also, a lot of parts of their revenues rely on the contributions.

The second one is the Opera Company of Philadelphia is posting record-breaking subscription sales for the upcoming season. Also, the company is on its way to the most profitable year in its history, and has scheduled five performances of four productions, a 150% increase over its 1991-92 season.

Recently, many big corporations are giving smaller amounts of grants than before, and there are not many opportunities for government and foundation grants.

In this situation, the Opera Company of Philadelphia has turned itself around to a variety of other strategies. First, it hired a corporate development director who has increased “corporate contributions from \$240,000 two years ago to \$320,000” (Kasrel, 32).

Second, the opera company is trying hard to develop a stable subscriber base. They create a strategy that, rather than seeking large contributions from a few big corporations, would better push subscriptions, which run from \$60 to \$510 a person. As a result, “the Opera Company of Philadelphia had processed 10,600 subscribers” (Kasrel, 32). That's about a 20% increase from last year. There are more subscription requests to be processed.

Third, after getting new subscribers, the Opera Company has tried to solicit their commitment for the following season. The Opera Company devised several concepts to help accomplish that goal. One was having special days where new subscribers get a behind-the-scenes look at an opera-in-progress on stage at the theatre. At these events, opera officials explain the production and some of the history behind the theatre. What staffs see as everyday stuff, scenery crashing to the floor, trying to get something to hang just right, can be interesting things to audiences. The Opera Company of Philadelphia's creative strategies is not just asking someone for money for tickets but making people feel as members with personal experiences.

Fourth, as subscriptions increased, the Opera Company's audience started being younger. “Its largest number of patrons falls into the 40-49 age group, followed by 30-39, with the 20-29 age group close behind” (Kasrel, 34).

Last, it has redesigned the format of its brochures to appeal to a more people. The copy for the production of *La Boheme*, for instance, gives interesting fact that *La Boheme* was the inspiration for the Broadway musical *Rent*, along with being featured in the movie *Moonstruck*. Those facts connect to something people already know, and people can be more interested in the opera products.

## Chapter 4

### Recommendations for Improvement

#### Management

Marie Malaro stated in her book, *Museum Governance, Mission Ethics Policy*, “The non-profit sector supplies diversity, a vital component of democracy and one that cannot be duplicated by government. Diversity is part of the substance of the non-profit sector. Quality or service for its own sake is part of the substance of the non-profit sector. The non-profit sector encourages personal participation in the betterment of society, thus permitting individual growth beyond that afforded by the for-profit and government sectors” (Malaro, 1994: 4-5). The New Orleans Opera Association has a great mission and goal to provide for the cultural enrichment of people of all ages without regard to their racial or ethnic make-up, or their physical or economic circumstances. However, there are a large percentage of business-related men (accountants), lawyers, and doctors on the board of directors, and a lack of people from other sides of life. Also, there is a lack of representation of the whole community except arts organization and other powerful centers. Although a special part of the community is the one that has the financial resources and composes a large part of the audience, such limited representation is incompatible with the New Orleans Opera Association’s mission and goal to serve the whole community.

To conquer this problem, the number of current board members should be cut down; and other individuals who are active in social works, have great visions for the New Orleans Opera Association, and work at areas which have potential supporters and

audiences should take the place of those reduced board of directors. This particular recommendation is also supported by Mahmoud Salem (1976). He states in *Organizational Survival in the Performing Arts*, "First, the number of business-oriented members should be reduced to only about one-third of the board, and that third should be selected from among individuals who are either significant donors, astute fund raisers, active doers, or individuals who influential in various civic circles. Second, a broader professional representation is then advised in view of the kinds of professions needed for the various activities of the company. Third, members who represent educational institutions should be appointed. They should be active, not retired, individuals who have an interest in the role of art in the educational process. Such appointments should help in such areas as audience development, student matinees, reviews, and guest performances" (Salem, 183-184). Also, the New Orleans Opera Association should try to represent the whole community, especially in those areas of the city, state, or region where the New Orleans Opera Association sees a potential supporters and audiences.

The other recommendation for the management structure is that the board of directors has to cut down its size. The size of over eighty members is not manageable. Also, the New Orleans Opera Association does not expect these members to be responsible for major decisions or to lead the organization. In practice, the executive committee acts as the board of directors. The executive committee's responsibility is to act as the full board on urgent matters that do not require important policy of funding decisions. Accordingly, the size of the board of directors should be reduced to the number of executive committee members and advisory committees. Also, a board training session has to be scheduled for the board of directors. Through this training the board of directors



can realize their responsibilities and acquire fundraising techniques. This new board of directors will assume an effective role for the New Orleans Opera Association.

Administratively, the staff needs to meet weekly to determine the progress of administrative programs. An external marketing group should assist the administrative staff by providing research concerning the administrative practices of other opera companies across the United States. Through this weekly discussion, the New Orleans Opera can work and accomplish their goals effectively.

### Marketing

Usually people don't like to have automated telephone operators. "Universally, people hate having our call answered by some disembodied voice (or worse, a computer-generated one) saying, 'For a directory of staff members, press 1, for a listing of services press 2'" (Brinckerhoff, 174). However, the New Orleans Opera Association has these machines. Even though these machines can save time and money, and be more efficient, people can often have an unfavorable first impression of the Opera Association, and this can delay people's time.

My recommendation to the New Orleans Opera Association is that staffs answer the telephone anytime during office hours, and automated telephone operators answer only during non-office hours as briefly as possible. People don't have a problem with leaving a message during off-hours, or if someone is not available. The New Orleans Opera Association should have a customer's point of view.

The Internet is one of the best advertising mediums today, and organizations try hard to make it profitable for sales and fundraising.

Although the New Orleans Opera Association has a web site, it needs to not only have basic information on services, locations, and the like, but also have other valuable information for customers. Peter Brinckerhoff puts questions to arts administrators in his book, *Mission-Based Marketing*, such as “Can people find out about our locations, hours, and services easily on our web site? Can people sign up for appointments, purchase tickets, and check their grades online? Are there sources of information on your site for people to learn more about the issues that concern your organization? Is there information of staff? Can volunteers explore options of things that they can do to help your organization? Can donors donate online?” (Brinckerhoff, 176) These questions should inspire the creation of new policy procedures, and guidelines.

The New Orleans Opera Association’s web site has to allow customers to find out about the locations, hours, and services easily within two clicks from the main page, and to get directions and print a map. The New Orleans Opera Association web site has ticket order forms, but it also has to allow customers to be able to purchase tickets online. The web site hasn’t provided this information about its staff until now, but it has to provide staff information, because people need to know who can help them. Currently, there is a volunteer section on the web site, but there is nothing under that. The New Orleans Opera Association should upgrade what is going on, what volunteers can do to help, and how they can apply. The web site should install an online payment program, so donors can donate online. Also, it will be helpful for the New Orleans Opera Association to make a place on the web site for customer feedback, so that online visitors can tell the New Orleans Opera Association how they can improve.

Peter Brinckerhoff also states to board-only and staff-only areas on the web site in his book, *Mission-Based Marketing*, that “Board-only and staff-only areas offers immediate access for your board and staff as well as opportunities for them to learn more about what’s going on in the organization” (Brinckerhoff, 184). The followings are particular ways he recommends:

- 1) Set up the board site as a sub-area of the web site. Make sure to secure it, so that only approved people can get it.
- 2) Set up an easily found link on the starting page of the web site for the board area and the staff area. Hold an informational session at an up-coming meeting, showing them the site, how to access it, and what is available for them to use.
- 3) On the site, this area can include any of the following things:

A list of staff, board members, board member e-mail addresses, a list of all committees, with the times and locations of meetings, access to all committee meeting minutes, as well as minutes of board meetings, scheduling information for upcoming meetings and training opportunities, copies of all policies, printable copies of forms that board or staff members uses, explanations of all program functions, other announcements for the organization.

These board-only and staff-only areas definitely help the New Orleans Opera Association. There are over 80 board members, but they meet just one time a year at the annual board meeting. These areas can give board members opportunities to know what is going on in the New Orleans Opera, information of their responsibilities and duties, and lead them to participate more actively.

Since the main supporters of the New Orleans Opera Association are aging, the association has to attract a younger audience. The New Orleans Opera Association has a discounts program for students; a \$10 discount is offered to students on single ticket purchases and a \$30 discount is offered on season subscription. However, that discount program is not significant enough to attract younger audiences. The Opera Company of Philadelphia, which is an example of best practices, offers college students "rush tickets," two hours before show time, at 50 percent off face value. It has also sold 100 Sponsor-a-Student subscriptions, which are donated to colleges or individual students. Because of the Opera Company of Philadelphia's effort to attract younger audiences, it has increased its Young Friends of the Opera from 75 members to 300. The New Orleans Opera Association also needs those kinds of strategies. The New Orleans Opera Association has launched a new program called "Club O" which will be offered to those persons 40 and under who have an interest in opera. Club O will bring many younger audiences and provide them with special social events and programs. To be successful program, Club O needs to have specific and special programs; for example, to provide a 50% off single tickets for the college student members of Club O, or to combine season tickets for students that can be used for six performances (two performances at each the New Orleans Opera Association, the New Orleans Ballet Association, and the Louisiana Philharmonic Orchestra), and to cooperate with other classic performing arts organizations to attract younger audiences.

## Development

It is necessary for the New Orleans Opera Association to diversify its funding base. Again, Peter Brinckerhoff states that, “An organization needs a steady source of income, and sophisticated donors know this. If you just ask for money with no endowment, you can ask only for operating or special funds. If you create an endowment, you can attract larger funds from people who know that their gift will keep on giving” (Brinckerhoff, 208).

The New Orleans Opera Association seems to be satisfied with their few big donors and government grants. However, they cannot guarantee that those funds will last forever. It is important to find many funding sources and create a broad base of resources to support the programs.

There are many reasons why the association should diversify their funding bases. Jodi Jaworski gives good reason in her article, “Successful Fund Raising” (Jaworski, 4).

First, a stable, diversified funding base is desirable in the eyes of prospective donors, particularly foundations and corporations which often look at an organization’s financial stability before deciding whether to invest money in it.

Second, integrating new funding sources gradually, rather than waiting for a crisis, makes it possible to fund growth and change. Basically, you are using current income to invest in the future.

Third, building a stable, diversified funding base will ultimately give you a little “breathing room.”

Fourth, change is inevitable, and diversification can help prepare the organization so the program is sustained by multiple sources.

Finally, there are many untapped sources, and diversifying your funding sources allows you to use creative energy to discover still other sources—to go where no funder has ventured before!

Although the main income source is contributions, the New Orleans Opera Association needs to develop a stable subscriber base like that of the Opera Company of Philadelphia. The New Orleans Opera Association should encourage the non-donor and the single ticket purchaser to become a donor and a season subscriber. Providing new season subscribers an H. L. Hawkins' scenic studios tour or inviting them to the theatre and showing a behind-the-scenes look at an opera-in-progress on stage at the theatre will be a great attractiveness to new season subscribers.

The New Orleans Opera Association should also develop more public presentations of short operas for potential audiences that will appeal to non-traditional audiences who don't attend the full-length grand operas. Through this type of outreach a new audience can be developed for the New Orleans Opera Association. The New Orleans Opera Association also has to research and explore the needs and interests of New Orleans' diverse ethnic and cultural communities, so they can develop more dynamic audiences and reach out beyond their traditional audiences.

### Volunteer

Wolf (1999) asks, "Why do people volunteer? Volunteers themselves have provided a host of reasons: Sense of self-satisfaction, learning about a field, developing professional contacts, getting training / experience, social panache" (Wolf, 97-99).

Some of the more important activities necessary for the New Orleans Opera Association are performed by volunteers, most frequently from the Women's Guild and the Junior Committee. These people host successful special events throughout the year. However, the problem of the volunteer is the lack of an organized volunteer to help the office staff. The New Orleans Opera Association should organize a group of volunteers to help the staff regularly, and a volunteer program should be accomplished. This program will be a valuable help to the New Orleans Opera Association and its staff.

## **Chapter 5**

### **Intern's Contribution**

When the intern arrived at the first day of the internship, he was given a box filled with news and advertisements about the New Orleans Opera Association. His first task was to organize clippings on file. By doing this, the intern could have overall images and programs of the New Orleans Opera Association.

The intern usually worked with the executive director and the box office manager. These two departments always have lots of official work, including bulk mailings, maintaining and upgrading the databases, copying, faxing, and calculating and so on. These tremendous jobs could not be done without an assistant. The intern finished these jobs fast and accurately, so that tasks at the office could be done on time and progressed steadily. The intern also relieved the executive director of tasks involving other aspects of the organization so that the majority of her time could be spent with her main work.

Long term, many sign boards made by the intern for performance nights and events can be used for long time. The New Orleans Opera Association can cut expenses on making sign boards every performance night or event by using the intern's sign boards. The intern also added another level of professionalism to the staff by using what he learned from the Arts Administration Program at the University of New Orleans.

The intern's contributions to the New Orleans Opera Association were welcomed whole heartedly, and every staff person treated him graciously as a member of their team.



The intern thanks every staff person at the New Orleans Opera Association for giving him a chance to work at the best, excellent performing arts center in the area. An intern can get the best practical experience there and learn advanced management skills through the internship at the New Orleans Opera Association, and he or she can be ready to fulfill career opportunities in the Arts Administration field.

## **CONCLUSION**

In conclusion, my internship experience has taught me many lessons. Most of all, I have learned that the success of a non-profit relies on active and highly motivated staff members. The important thing is not the size of the staff but the depth of the motivation of the staff.

Peter F. Drucker (inter alia) emphasizes the importance of cultural industry, stating that the dominance of countries in the world will be decided by cultural power in the 21st century and the cultural industry is the final field of competition. The non-profit arts centers are doing crucial roles in this field, and the role of the arts administrator is important for the success of the organization. The most important thing is the arts administrator's great motivation for serving the community and making a difference within the community.

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## **VITA**

Jinman Cho was born in Korea. He was graduated from Yonsei University in Korea with a Bachelor of Science Degree: Human Ecology Design in February of 2003. He came to New Orleans in August of 2003 to pursue a Master's Degree in Arts Administration from the University of New Orleans.

## **APPENDIX A.**

**Opera Season Brochure & Program**

# REJO

2004/2005

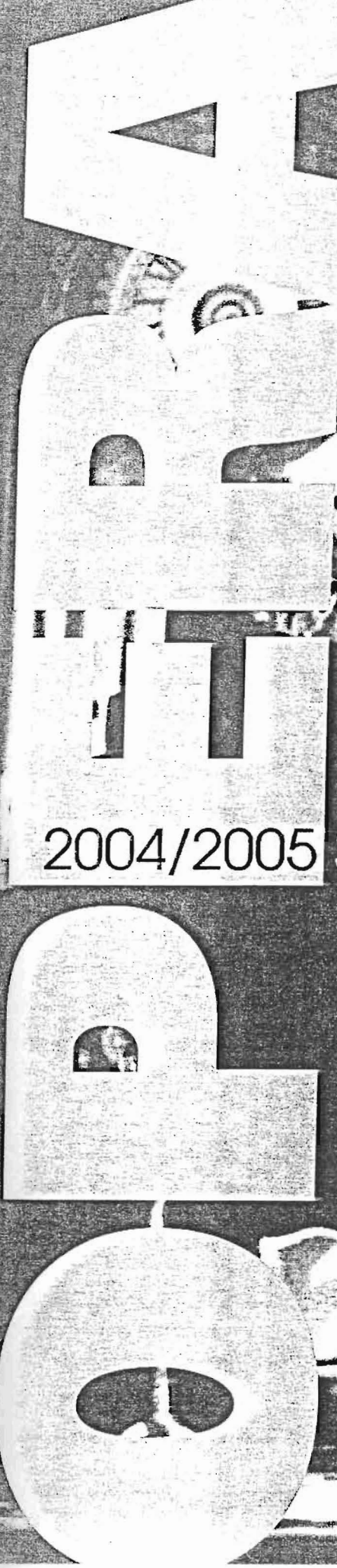
Season



NEW ORLEANS  
OPERA ASSOCIATION



NEW ORLEANS  
OPERA ASSOCIATION



2004/2005 Season



A black and white artistic portrait of a woman with a butterfly on her shoulder. The woman has a serene expression, looking directly at the camera. Her hair is dark and styled in a short, wavy bob. She is wearing a dark, high-collared garment. A large, dark butterfly is perched on her right shoulder. The background is a textured, mottled grey. The text is overlaid on the bottom left of the image.

Otello  
The Marriage of Figaro  
Jenufa  
Madama Butterfly  
Opera Gala



## Special Thanks to:

- Grants since 1/20/2005: Wisner Foundation
- Patron \$500- \$999: Mr. and Mrs. Robert B. Anderson, Dr. Willard L. Dumas Jr., Mr. Gerald L. Faris
- Friends of the Opera Up to \$99: Mr. Thomas Collins, Mr. Edward Domangue
- Annual Fund since 1/20/2005: Jordy J. Luft, Dr. and Mrs. Bert M. Myers Jr.
- Charvet's Garden Center, Inc - Clearview Parkway
- WWL Television
- Office Volunteers Dr. Carolyn Prickett, Ms. Betty Smith and Ms. Elaine Day
- Fame Agency for models
- Artist Gift Bag Committee: Chrissy Bruno, Yvonne Coe, Carol Conran, Lisa DaBello, Beth Goddard-Minshull, Barbara Heard, Lauren Lyall and Kevin Saragusa

### Additional LPO Members:

Mandolin: John Eubanks

### Wig and Makeup Artists:

Don and Linda Guillot

### Extra Choristers:

Tom Grantham • Lauren Mouney • Jeffrey Newell  
Michelle Richards • Meghan Scheibal

Nell Nolan and Ron Marchal, Waltz Soloists

Dancers provided courtesy of Komenka Ethnic Dance and Music Ensemble,  
John Rodi Executive Director:

• Sarah Grundmeyer Abrusley • Zafir Buraei  
• Daniel Gianfala • Alexis Graber  
• Alanzo Moore • Cheryl O'Sullivan  
• Mark Petersen • Melissa Sommers

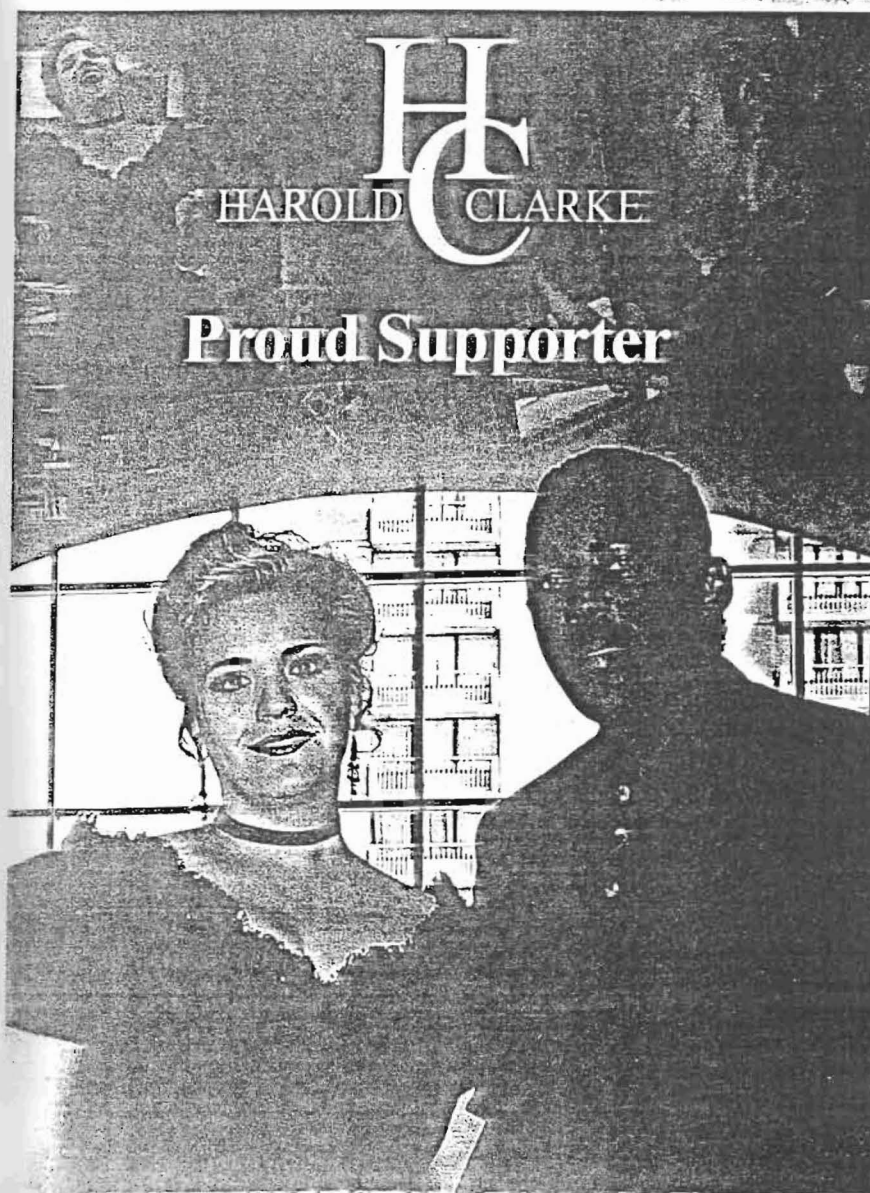
### Grisettes:

Lo-Lo	Sarah Grundmeyer Abrusley
Do-Do	Alexis Graber
Jou-Jou	Crystal Philipp
Frou-Frou	Cheryl O'Sullivan
Clo-Clo	Michelle Richards
Margot	Anais Patterson
Alternate	Melissa Sommers

Don Darnutzer (Lighting Designer) has designed numerous productions for the New Orleans Opera, most recently our new production of *Siegfried* and last fall's *The Tales of Hoffmann*, for which he was nominated for a special Gambit Weekly "Tribute to the Classical Arts" award in the category of creative achievement in opera. In New York, he has designed lighting on Broadway, including "It Ain't Nothin' But The Blues" at the Ambassador and the Vivien Beaumont, and off-Broadway, including "Lost Highway" at the Manhattan Ensemble Theater and the Little Shubert. He has designed lighting for the Denver Center Theater Company, Kennedy Center, Mark Taper Forum, American Conservatory Theater, Arena Stage, Milwaukee Repertory Theater, Old Globe Theater, Alley Theater and many others. He has designed opera productions for Minnesota Opera, Anchorage Opera, Atlanta Opera and Grand Rapids Opera to name a few.

Student Preview Performances  
are brought to you in part by  
**Joe W. and Dorothy  
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The NOOA staff would like to give special



## APPENDIX B.

Bis!

The Official Newsletter on the New Orleans Opera Association

# Bis!

**NEW ORLEANS OPERA ASSOCIATION**

305 BARONNE STREET, SUITE 500

NEW ORLEANS, LA 70112-1618

(504) 529-2278

The Official Newsletter on the New Orleans Opera Association

Fall 2004

## ***La Traviata* to wow audiences October 7 & 9**

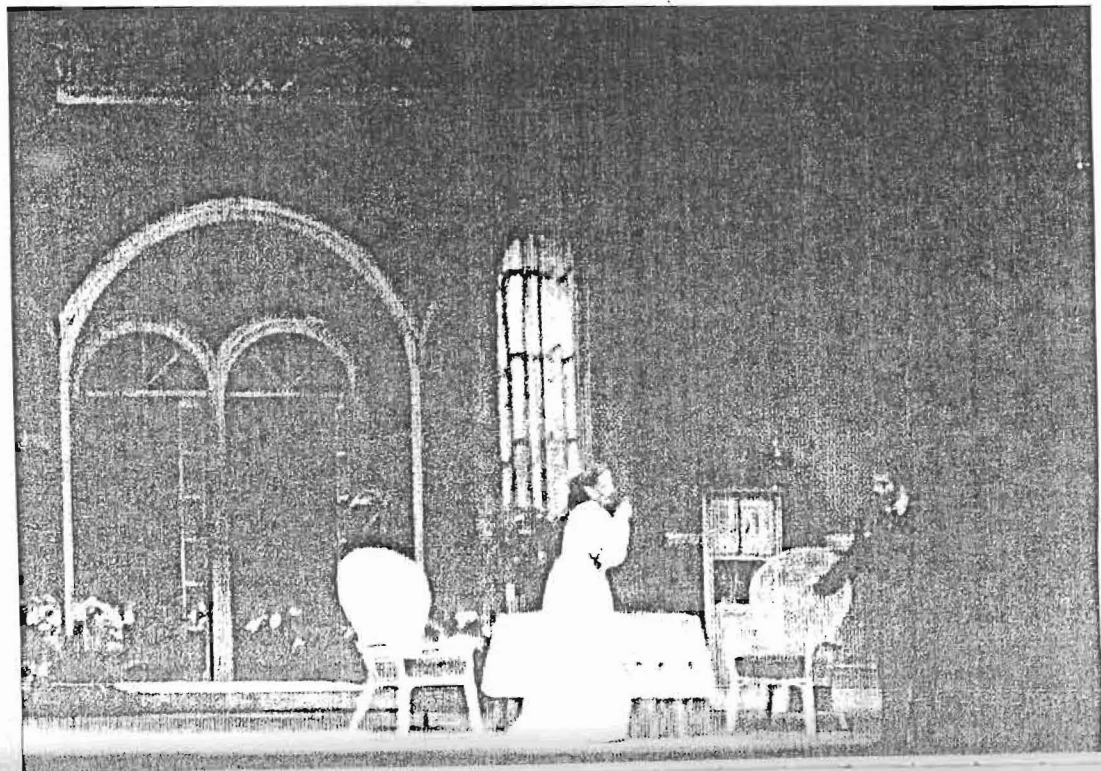
Giuseppe Verdi's *La Traviata* has become an operatic staple since its premiere in Venice in 1853, and will delight New Orleans audiences when it is performed October 7 and 9 at the Mahalia Jackson Theatre of the Performing Arts.

French writer Alexandre Dumas the Younger was fascinated with a brilliant Parisian courtesan who died of tuberculosis in 1847. She became the heroine of his novel, *La Dame aux Camélias*, better known as the play *Camille*. In Verdi's operatic version, Violetta Valéry is blissfully in love with Alfredo Germont, for whom she has given up her previous life of wild revelry. But she is torn between Alfredo and the demands of his father, who insists that she and Alfredo separate to avoid social scandal. Reluctantly, she agrees, sending Alfredo into a fury. The

sickly Violetta falls gravely ill, prompting pity from her lover's father and setting the stage for a melodramatic deathbed duet.

"*La Traviata* is one of the most beloved works in opera because people of every culture and background can relate to the emotional dilemma of these characters," said Artistic Director Robert Lyall. "The problems they face could be just as applicable to a person living today as to these characters in 19th century Paris. Great drama is always able to transport us and make us care about and relate to the characters on the stage."

TRAVIATA continued on page 2



# Lake Charles native headlines *The Tales of Hoffmann* November 18 and 20

Jacques Offenbach, the king of French operetta, chose the bizarre, fantastic tales of German writer E.T.A. Hoffmann as the basis for his only opera.

Blending French farce and German romanticism, *The Tales of Hoffmann* begins and ends in a tavern, as the poet Hoffman recounts wasted years spent in pursuit of his ideal woman.

There is the mechanical doll created by a mad scientist, a tragic singer who must choose between her career and life itself, and a sensual, decadent Venetian courtesan who captures men's souls in a magic mirror.

"This opera has beautiful love stories, but they're not about love. It is a fantastical work," says Artistic Director Robert Lyall. "All of these fables or tales are about Hoffman's mission to be a creative artist. His muse is a feminine spirit who follows him to protect him from his own misadventures, and there is a villain who always

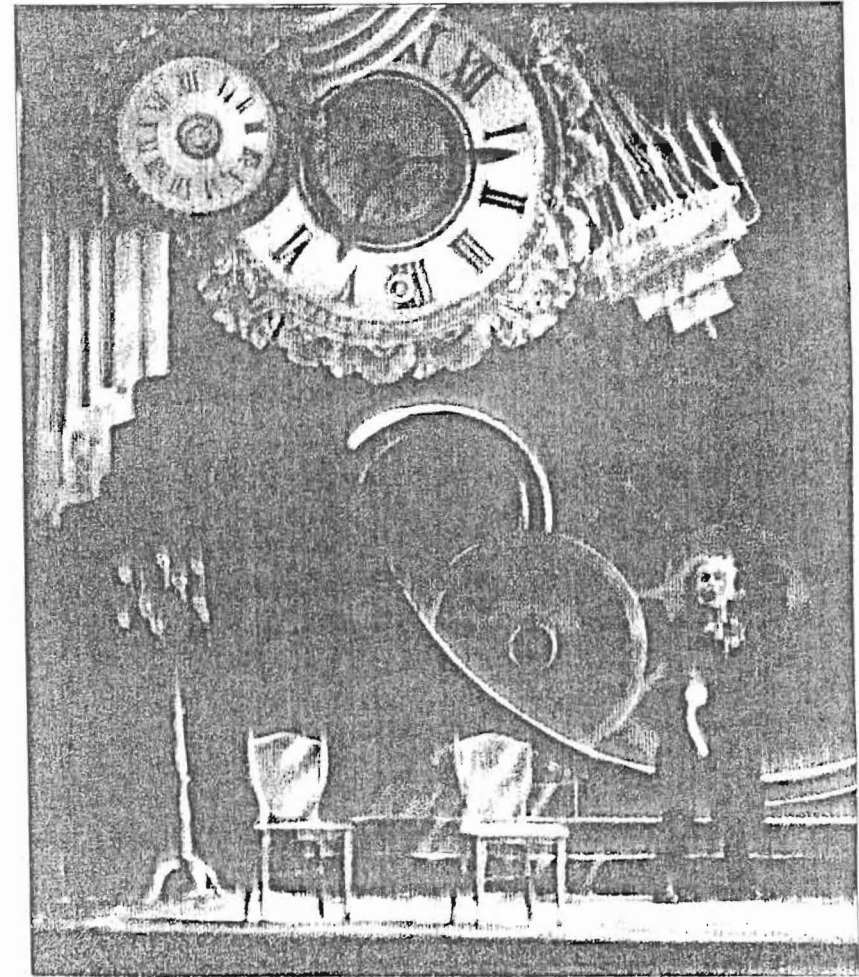
intercedes in his romantic interludes. The minute Hoffmann finds love and happiness, the villain pops up to destroy it."

Lyall also notes that Offenbach's music is popular for its vivaciousness and color. The opera's most noted work is the "Barcarolle," a gondolier's song, from the segment set in Venice. "This opera is told very colorfully and with great flair and drama," says Lyall.

Hoffmann will be played by tenor Paul Groves, a Lake Charles native who graduated from LSU and the Juilliard Opera Center. He is a regular at the Metropolitan Opera and Salzburg Festival and makes his New Orleans debut in *Tales*. He begins his 2004-05 season as Ferrando in a San Francisco Opera production of *Così Fan Tutte*.

The production also features baritone Richard Paul Fink, soprano Joyce Guyer and mezzo-soprano Marie Lenormand.

**HOFFMANN continued on page 3**



PAID  
10/15/04

## **APPENDIX C.**

### **Education and Outreach Programs Brochure**



from dancing...

To Music...

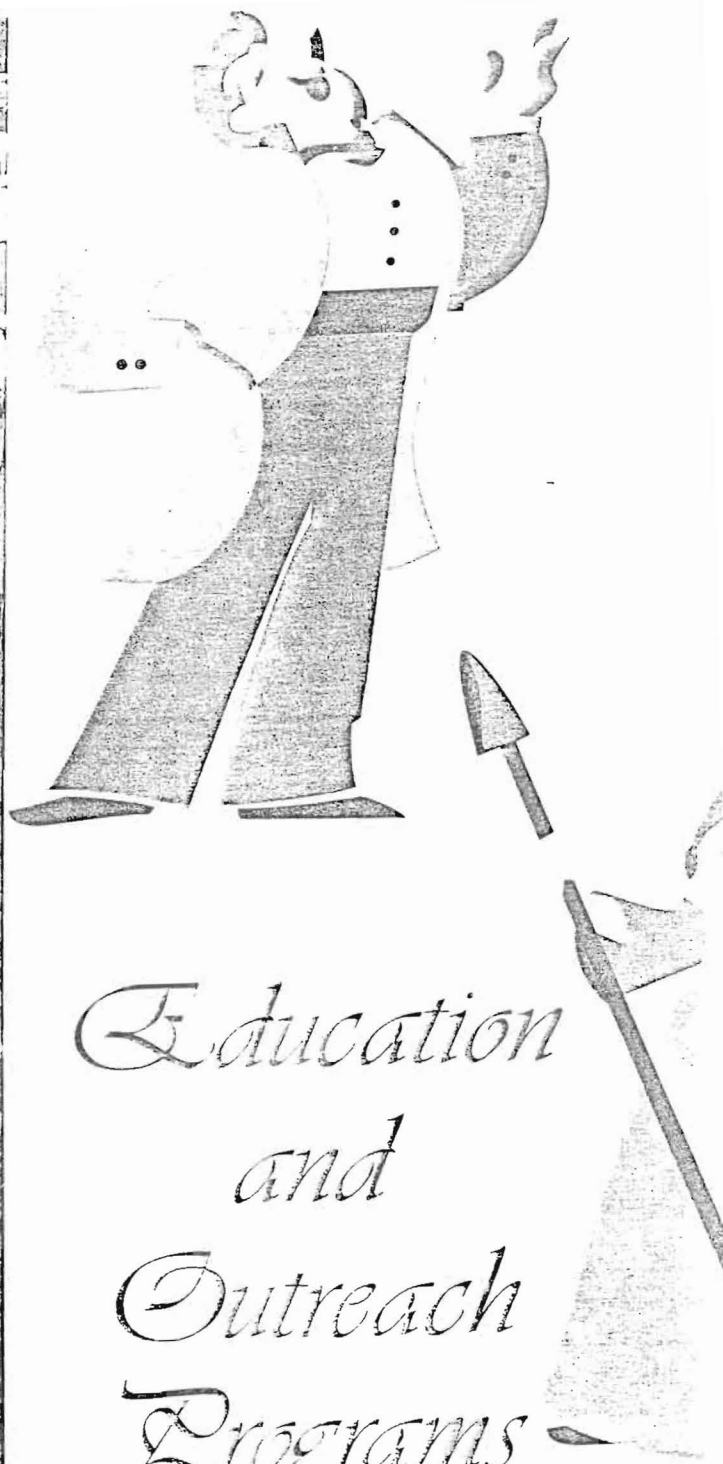
To Singing...

To Great Drama...



# OPERA

introduces young people  
to all the performing arts  
on one stage

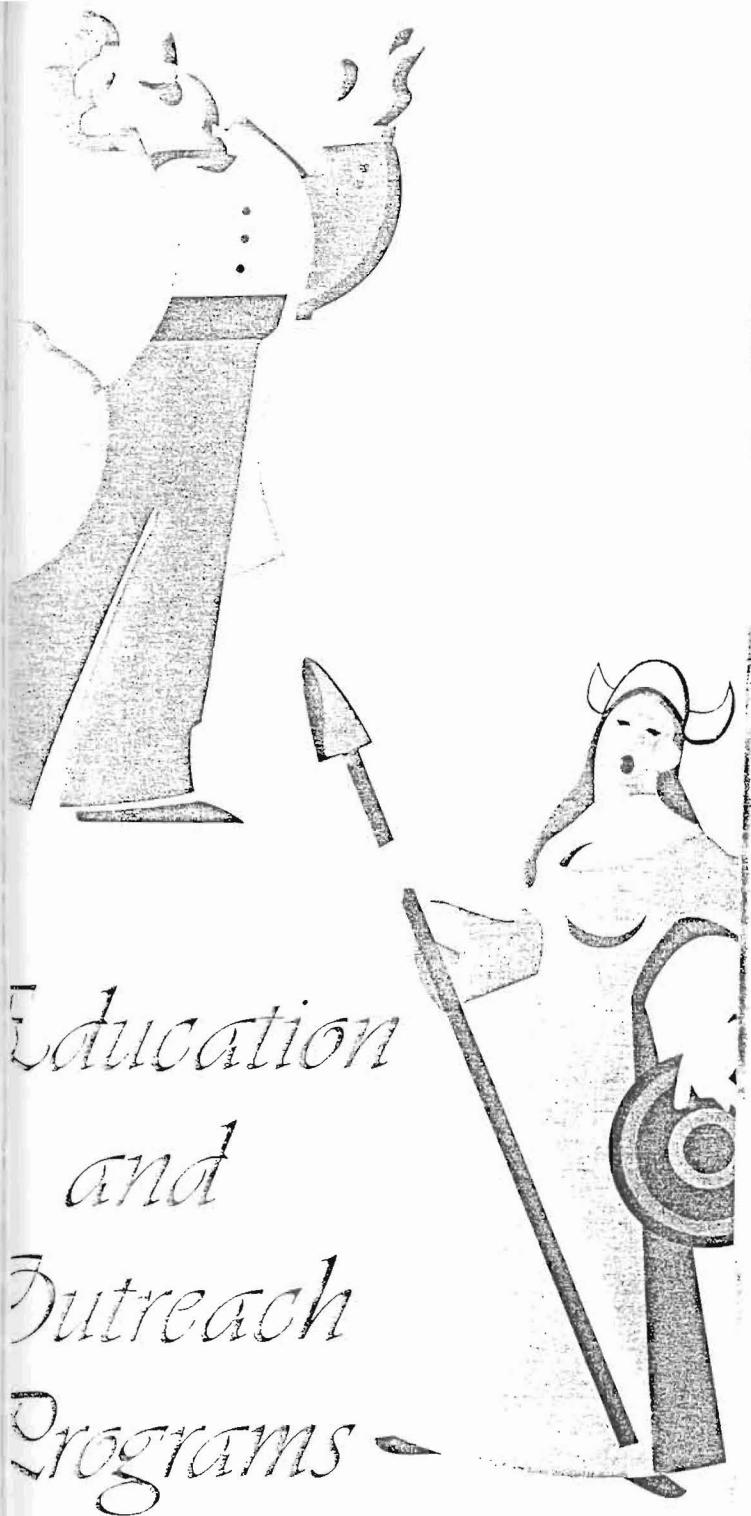


## *Education and Outreach Programs*

METROPELICAN OPERA  
2002-2003 SEASON

NEW ORLEANS OPERA ASSOCIATION

*Bringing the world of opera to your school*



# Education and Outreach Programs

METROPOLITAN OPERA  
2002-2003 SEASON

NEW ORLEANS OPERA ASSOCIATION

Bring the world of opera to your school

## A Night at the Opera ... For Students.

### Free Preview Performances

Final dress rehearsals of all four operas are open, free of charge, to student groups during the 2002-2003 season. Simply submit a written request for free passes, listing the names of all the students and chaperones attending (there must be one adult per every 10 children), 10 days in advance of the Preview Performance. Passes will be mailed in advance along with our new student study guides and teacher manuals to help you prepare for the operatic experience. Dates and times for the Preview Performances, held at the Mahalia Jackson Theatre for the Performing Arts, are as follows:

Tuesday, October 8, 2002 7:30 p.m. - 10:30 p.m.\*  
**Tosca** By Giacomo Puccini  
(In Italian)

Tuesday, November 12, 2002 7:30 p.m. - 9:30 p.m.\*  
**Salome** By Richard Strauss  
(In German)  
—More appropriate for students 13 and older

Tuesday, March 25, 2003 7:30 p.m. - 11:00 p.m.\*  
**Don Giovanni** By Wolfgang Amadeus Mozart  
(In Italian)

Tuesday, May 6, 2003 7:30 p.m. - 10:30 p.m.\*  
**Rigoletto** By Giuseppe Verdi  
(In Italian)

★Start times are exact, but ending times may vary slightly.  
Students that are unable to attend the complete performance  
may leave at any of the intermissions.

All opera performances feature supertitles, English language translations projected on a screen above the stage, so the plot is easy to comprehend.

### Student Preview Performances

Title Sponsorship of this program has been underwritten  
thanks to a generous grant from the

**Joe W. and Dorothy Dorsett  
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[www.neworleansopera.org](http://www.neworleansopera.org)

**APPENDIX D.**

**Student Preview Performance Program**

**&**

**Metropelican Programs**





**New Orleans Opera Association  
Student Preview Performance Program  
2004-2005 Season**

Dear Educators.

We hope you can join us for our special Student Preview Performances during this upcoming season. Students will see colorful sets, scenery and costumes, they will hear beautiful music, and they will experience a historical tradition that goes back over 200 years in New Orleans. The Student Preview Performances are open to all K-12 students, not only those who are studying music. All students can benefit from attending the New Orleans Opera Association's final dress rehearsals. While these are "working" rehearsals, all of the Student Preview Performances are fully costumed and staged, with the same production values that a paying audience would enjoy. Join us and experience the cultural benefits that performing arts can offer to your students. With each ticket request you will receive student study guides that explain the plot of the opera as well as additional information that ties in with core subjects such as science, social studies, language arts and geography.

*La Traviata* by Giuseppe Verdi

Tuesday, October 5, 2004, 7:30 p.m.

French writer Alexander Dumas the Younger was fascinated with a brilliant Parisian courtesan who died of tuberculosis in 1847. She became the heroine in his novel, *La Dame aux Camélias*, better known today as the play *Camille*. Giuseppe Verdi's famous operatic version highlights a twist on the conventional love triangle. Violetta is caught between Alfredo Germont, who offers her the first love she has experienced, and his father, who insists that they separate to prevent social scandal. Poignant arias and sparkling choruses are the hallmarks of this timeless masterpiece of the Italian repertoire.

Running time: Approx. 2 ¼ Hours (Performed in Italian with English supertitles)

*The Tales of Hoffmann* by Jacques Offenbach

Tuesday, November 16, 2004, 7:30 p.m.

Jacques Offenbach, the king of French operetta, chose the bizarre, fantastic tales of German writer E.T.A. Hoffmann as the basis for his only opera, blending French farce and German Romanticism. The work begins and ends in a tavern, as the poet Hoffmann recounts wasted years spent in pursuit of his ideal woman: first a mechanical doll assembled by a mad scientist; later a singer who must choose between her career and life itself; and then a depraved Venetian courtesan who collects men's shadows as payment.

Running time: Approx. 3 ¼ Hours (Performed in French with English supertitles)

*Siegfried* by Richard Wagner

Monday, March 7, 2005, 6:30 p.m.

Siegfried, the super hero of Richard Wagner's colossal 'Ring' operas, is raised in the wild by the deceitful dwarf Mime, who helps him forge a magical sword. Armed with this invincible weapon, Siegfried slays the dragon Fafner, who guards the gold stolen from the Rheinmaidens as well as the famous ring which grants power over all the world. With the ring and sword in his possession, Siegfried is led by the forest bird to a mountaintop surrounded by fire, where sleeps the beautiful Valkyrie, Brünnhilde. In this hallowed place, he also encounters Wotan, chief of the Gods, who bars his way. After shattering Wotan's mighty spear, Siegfried passes through the fire to claim Brünnhilde as his bride. Wagner's epic fairy tale is both heroic and tender, imbued with music of exhilarating power and radiant beauty that carries us to its brilliant and joyful conclusion.

Running time: Approx. 5.0 Hours (Performed in German with English supertitles)

*The Merry Widow* by Franz Lehár

Tuesday, April 12, 2005, 7:30 p.m.

The season concludes with waltzing and the story of widow Hanna Glawari. Her "millions" are sought after by scores of eligible bachelors in Paris, including her former love Danilo, who must secure the fortune for their mutual homeland, Pontevedria. Meanwhile the Baron Zeta has suspicions about his younger wife Valencienne, who has caught the eye of the dashing Camille. These twin tales of politics and romance combine for an evening of comedy, intrigue, and the most luscious operetta music ever penned by composer Franz Lehár.

Running time: Approx. 2 ¼ Hours (Performed in English with English supertitles)

To enroll in our program please call  
Ania Schmidt, Education Coordinator  
New Orleans Opera Association 504-529-3000/ [ania@neworleansopera.org](mailto:ania@neworleansopera.org)

Please turn over for more information on New Orleans Opera's Education and Outreach Programs

## **MetroPelican Opera (in-school) programs for the 2004-2005 academic year:**

### **OPERA A LA CARTE**

This highly interactive 45-minute program has become our most popular offering! Students love the learning process, which includes performing onstage with two singer-actors during a lively journey through the "greatest hits" of opera. Selections from *The Barber of Seville*, *Carmen*, *Hansel and Gretel*, *Il Trovatore* and *The Magic Flute* serve to introduce foreign language terms, music history and an appreciation for what it takes to become a professional in this field. Allow us to stamp out stereotypes and prove to you that opera is FUN!

Grades pre-K – 5

\$235 single

Available September 13, 2004 – May 20, 2005

### **A CELEBRATION IN SONG**

Fahniohnee Harris, born in Liberia, West Africa, and raised in the United States, shares her twin heritage during this 40-minute program that is designed to coordinate with Black History Month. Students love the kaleidoscope of African songs, storytelling, poetry, spirituals, and selections from both American musical theater and opera. The presentation also traces cultural roots and highlights the contributions of our nation's African-American composers and performers.

Grades K-12

\$210 single

Available February 14 - 28, 2005

### **PORGY AND BESS**

This 40-minute abridged version of Gershwin's landmark 1935 opera, the first to feature an African-American cast, travels with vibrant set panels created by YAYA artists. The timeless story, set in Charleston's "Catfish Row," could just as well be the tale of community life in New Orleans. Best of all, you'll go away humming some of composer George Gershwin's best tunes: Summertime; I Got Plenty O' Nuttin'; and It Ain't Necessarily So.

Grades 6-12

\$385 single

Available February 14 - to May 20, 2005

### **EVANGELINE**

Only opera can fully recreate the stirring tale of the Acadians' deportation from Nova Scotia and their journey to Louisiana, as depicted in the epic poem of Henry Wadsworth Longfellow. Seven singer-actors in period costumes are featured in this 45-minute adaptation of Keith Gates' tuneful work. Meet Gabriel and Evangeline and a host of colorful characters as you enjoy our musical version of Cajun history!

Grades 6 – 12

\$535 single

Available May 2005 (sung in English or our newly translated French version!)

### **HANSEL AND GRETEL**

Our delightful 45-minute version of the perennial favorite has already introduced thousands of children to opera and continues to enchant new audiences. This fully staged and costumed reenactment of the Grimm Brothers' fairy tale is perfect for the holidays or any other time of the year.

Grades K-5

\$335 Single

Throughout the year, dependent on artists' availability

### **DEATH BY OPERA!!!**

And you thought "Survivor" was the ultimate test! Enjoy this tongue-in-cheek survey of our singing heroes and heroines as they face the trials of swordplay, poison, magic fire and even the guillotine! Our lighthearted look at the heightened emotions of opera presents some of the world's most famous and beautiful music. You'll be dying for more!

Grades 6-12

\$385 Single

Available January 3 – May 20, 2005

**\* All Bookings are done through Young Audiences 504-523-3525**

## **APPENDIX E.**

### **Study Guides**

# The Merry Widow

(Die lustige Witwe)

By Franz Lehár

Libretto by: Victor Léon and Leo Stein,  
after the play: *L'Attaché de l'Ambassade*  
by Henri Meilhac

Premiere: December 30, 1905,  
at Theater an der Wien in Vienna, Austria

American Premiere: October 21, 1907,  
at the Amsterdam Theater in New York

New Orleans Premiere: November 1, 1908,  
at the Tulane Theatre

Merry Widow photos courtesy of Virginia Opera

Students Preview  
Performance and  
Student Study Guides  
Sponsored by  
Joe W. and  
Dorothy Dorsett  
Brown Foundation

The Reilly Foundation

Chevron/Texas

Mahalia Jackson

Treasure of the  
Performing Arts

Student performance date: Tuesday, April 12, 2005

## THE CAST

<b>Baron Mirko Zeta</b> , Pontevedrian envoy in Paris .....	William Theisen
<b>Valencienne</b> , his wife .....	Sarah Jane McMahon
<b>Count Danilo Danilowitsch</b> , secretary to the legation, reserve cavalry lieutenant .....	John Hancock
<b>Hanna Glawari</b> , the Merry Widow .....	Diane Alexander
<b>Camille de Rosillon</b> , suitor to Hanna .....	Richard Troxell
<b>Viscount Cascada</b> , another suitor to Hanna .....	Patrick Jacobs
<b>Raoul de St. Brioche</b> , still another suitor to Hanna .....	John Giraud
<b>Njegus</b> , Clerk at the Pontevedrian legation .....	Jason Graae
<b>Bogdanowitsch</b> , Pontevedrian Consul .....	Oscar Nieves
<b>Sylviane</b> , his wife .....	Maria Kate Fleming
<b>Kromow</b> , counselor to the Pontevedrian legation .....	Aaron Ambeau
<b>Olga</b> , his wife .....	Deleen Davidson
<b>Pritschitsch</b> , retired Pontevedrian Colonel, military attaché .....	Matthew Scully
<b>Praskowia</b> , his wife .....	Rebecca Coe
Conductor .....	Robert Lyall
Stage Director & Choreographer .....	Dorothy Danner
Assistant Choreographer .....	Anhara Webb
Scenic Designer .....	Erhard Rom
Lighting Designer .....	Don Darnutzer
Costume Coordinator .....	Charlotte Lang
Wig and Makeup Artists .....	Don and Linda Guillot
Chorus Master .....	Carol Rausch
Musical Preparation .....	Richard Cordova
Orchestra .....	Louisiana Philharmonic Orchestra
Stage Manager .....	Brett Finley
1 <sup>st</sup> Assistant Stage Manager .....	Lauren Jones
2 <sup>nd</sup> Assistant Stage Manager .....	Micah Fortson
Supertitles Coordinator .....	Meg Hulley Frazier

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New Orleans, LA 70112-1618  
HI 529-8273 • FAX 529-7668  
1-800-838-4334

This student guide to the opera is published by the New Orleans Opera Association

Compiled by Brandon L. Trapp

Carol Rausch, Education Director

Student Guides prepared by Athena Bryant on Mac Printing



# MERRY WIDOW TRIVIA

## Fun Facts...

The title, *The Merry Widow*, was adopted when Franz Lehár heard someone say to the box-office manager at the Theater an der Wien, "No more tickets for the widow from the management! When she comes next time, throw the troublesome (lästige) widow out." Upon hearing this, Lehár confirmed that *The Merry Widow* would be the title of his operetta.

The operetta was a huge success in America, reflected by the Merry Widow craze after its premiere in 1907. America's obsession was not just with the work itself, but with the title. Several items depicted the name of the Merry Widow, such as: • Postcards • Comics • Invitations • Cigars • Cocktails • Cake Recipes • Yachts • Postage stamps • Hats • Corsets • Shoes

In 1975, Robert Helomann created a ballet version of *The Merry Widow* for the Australian Ballet.

Mizzi Günther and Louis Treumann were the original Hanna and Danilo. These two performers were praised for their performances in these roles. A Viennese intellect said that if a statue were to be constructed of the muse of operetta it would surely bear Mizzi's features. And a female commentator wrote, "Already with his very first words Danilo/Treumann sets the ladies' hearts in the auditorium a-flutter and a-tremble."

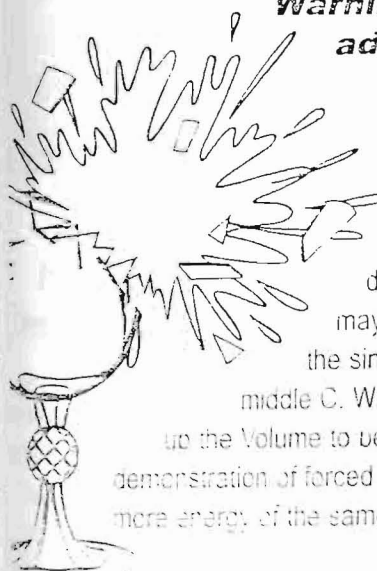
– The above material was excerpted from Andrew Lamb 2003 and Nigel Douglas 2004

The only place *The Merry Widow* ever created a note of discord was in the Balkans. The setting of the operetta is the Paris embassy of a small fictitious country called Pontevedro. In actuality, Pontevedro was a thinly-veiled representation of Montenegro, one of the Balkan states. Students in Croatia marched in protest and assailed the cast because they felt the operetta made light of the southern Slavs and their legations abroad. Several years later, when a film version was produced, the exiled Crown Prince of Montenegro (whose name coincidentally was the same as the leading male character, Danilo), voiced great displeasure that his namesake character appeared inebriated in uniform!

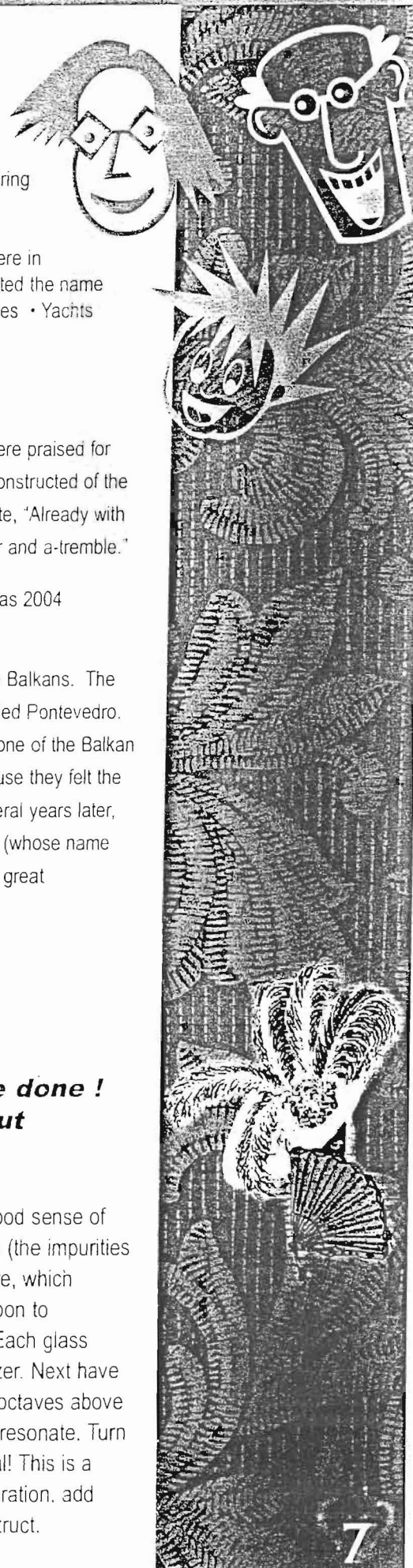
– The Virginia Opera Association

## Fun with Physics

**Breaking glass (really crystal) with the voice- it can be done !**  
**Warning -Do not try this at home-or without**  
**adult supervision**



The technique is simple. First you find somebody with a good sense of pitch and large lungs. Then get a crystal or leaded glass (the impurities in crystal and leaded glass give it more internal structure, which allows waves to propagate). Then tap the glass with a spoon to determine its natural frequency of resonance, i.e. vibration. Each glass may be different. You can also read the frequency on an analyzer. Next have the singer let loose with precisely the same note - typically F two octaves above middle C. When he or she is dead-on pitch-wise, the glass will begin to resonate. Turn up the Volume to between 92 and 94 decibels and voilà- instant crushed crystal! This is a demonstration of forced oscillation resonance. If something has a natural rate of vibration, add more energy of the same rate, and the object can vibrate so violently it will self-destruct.



# Siegfried

By Richard Wagner 1869

First Performance as part of the Ring Cycle  
Bayreuth, Germany, 1876

First US Performance of the Ring Cycle  
Metropolitan Opera House, 1888-1889 season



Photo by Thomas Grissom

Student Preview  
Performance and  
Student Study Guides

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Dorothy Dorsett  
Brown Foundation

The Reilly Foundation

Hibernia National Bank

Chevron/Texaco

Mahalia Jackson  
Theater of the  
Performing Arts

Student performance date: Monday, March 7, 2005

## THE CAST

Characters: (in order of appearance) with pronunciation guide

<b>Mime</b> (MEE-meh) a Nibelung	Anthony Laciura
<b>Siegfried</b> (ZEEK-freed) son of Siegmund and Sieglinde	Jon Fredric West
<b>A Traveler</b> , the disguised king of the gods, Wotan (VO-tahn)	Clayton Brainerd
<b>Alberich</b> (AL-bear-ick) former king of the Nibelungs, brother of Mime	Harry Dworchak
<b>Fafner</b> (FAHF-ner) a giant transformed into a dragon	Herbert Eckhoff
<b>Forest Bird</b>	Jane Redding
<b>Erda</b> (AIR-dah) omniscient goddess of the earth	Marion Pratnicki
<b>Brünnhilde</b> (Brin-HILL-deh) a banished Valkyrie, daughter of Erda and Wotan	Jeanne-Michèle Charbonnet

Stage Director ..... Dejan Miladinovic  
Conductor ..... Robert Lyall  
Production Stage Manager ..... Jill Krynicki  
1st Assistant Stage Manager ..... Ashley Pollard

2nd Assistant Stage Manager ..... Micah Fortson  
Lighting Designer ..... Don Darnutzer  
Scenic Designer ..... Erhard Rom  
Costume Coordinator ..... Charlotte Lang

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(504) 529-2278 • FAX 529-7868

(504) 529-4457

This student guide to the opera is published by the New Orleans Opera Association

Compiled by Anna Schmidt

Carol Rausch, Education Director

Student Guide designed and written by the New Orleans Opera Association

## **APPENDIX F.**

### **Student Preview Performance Tickets**

Student Preview  
Performance

STUDENT

## The Merry Widow

By Franz Lehár

(Performed in English with projected titles)

Tuesday, April 12, 2005

7:30 pm

Mahalia Jackson

Theatre of the Performing Arts

801 N. Rampart Street (enter on Basin)

Sponsored by  
Joe W. and Dorothy  
Parselt Brown Foundation  
The Kelly Foundation

Student Preview  
Performance

ADULT

## The Merry Widow

By Franz Lehár

(Performed in English with projected titles)

Tuesday, April 12, 2005

7:30 pm

Mahalia Jackson

Theatre of the Performing Arts

801 N. Rampart Street (enter on Basin)

Sponsored by  
Joe W. and Dorothy  
Parselt Brown Foundation  
The Kelly Foundation

Student Preview  
Performance



## Siegfried

By Richard Wagner

(Sung in German with English supertitles)

Monday, March 7, 2005

6:30 pm

Mahalia Jackson

Theatre of the Performing Arts

801 N. Rampart Street (enter on Basin)

Sponsored by  
Joe W. and Dorothy  
Parselt Brown Foundation  
The Kelly Foundation  
Wagner National Park

Student Preview  
Performance



ADULT

## Siegfried

By Richard Wagner

(Sung in German with English supertitles)

Monday, March 7, 2005

6:30 pm

Mahalia Jackson

Theatre of the Performing Arts

801 N. Rampart Street (enter on Basin)

Sponsored by  
Joe W. and Dorothy  
Parselt Brown Foundation  
The Kelly Foundation  
Wagner National Park



## **APPENDIX G.**

### **School Contact Lists**

School	Address	City	State	Zip	Phone	Contact
Rivertown Children's castle/Friends Florida Ave. Elementary	10515 Lyons St. 342 Florida Ave.	River Ridge Slidell	LA LA	70123 70458	504)737-3020 985)643-1605	Jill Jeskin
Geraldine Boudreaux Elementary	950 Behrman Highway	Gretna	LA	70056	504)393-8732	Mary Jane Smith
Lusher Elementary	7315 Willow st.	New Orleans	LA	70118	504)862-5110	Faith Chauvin
St John The Lutheran	3937 Canal	New Orleans	LA	70119	504)488-6641	Sue Benzinger
St. Paul the Lutheran School	2624 Burgundy St.	New Orleans	LA	70117	504)947-1773	Sue Schiller
Lacoste Elementary	1101 E. Judge Perez Hwy	Chalmette	LA	70043	504)301-0800	Julie Alfonso
East Bank Regional Library	4747 W. Napoleon Blvd.	Metairie	LA	70001	504)838-1109	Burke McFerrin
Point Coupee Library	201 Claiborne St.	New Roads	LA	70760	225)638-7593	Melissa Hymel
Gretna No.2 Kindergarten	701 Amelia st.	Gretna	LA	70053	504)366-3582	Carol Cascio
St. Margaret Mary School	1050 Robert Road	Slidell	LA	70458	985)643-4612	Linda Krefft
Harte Elementary	5300 Berkley Dr.	New Orleans	LA	70131	504)398-7101	Michelle Radcliffe
C F. Rowley	#49 Madison Ave.	Chalmette	LA	70043	504)301-1000	Michelle McCabe
Mandeville Elementary	519 Massena	Mandeville	LA	70448	985)626-3950	Kristy Winget
Woldenberg Village	3701 Behrman Hwy	New Orleans	LA	70114	504)367-5640 X 535	Terri Klein Smith
Homedale Elementary	500 Maple St.	Harvey	LA	70058	504)366-7258	Judy Wilkinson
Woodmere Elementary	3190 Destrehan Ave.	Harvey	LA	70058	504)340-6373	Gladys Tigler
St. Louis King of Fr. School	1600 Lake Ave.	Metairie	LA	70005	504)833-8224	Susan Johanson
St. Paul's Episcopal	6249 Canal Blvd.	New Orleans	LA	70124	504)488-1319	Myers McAllister
Louisiana Children's Museum	420 Julia St.	New Orleans	LA	70130	504)586-0725 X 222	Angie Ray
George Cox Elementary	2630 Belle Chasse Hwy	Gretna	LA	70056	504)394-5890	Rachel Magnus
Bissonet Plaza Elementary	6818 Kawanee	Metairie	LA	70003	504)887-0470	Ellen Miller
St. Paul's Camp Care-A-Lot	6249 Canal Blvd.	New Orleans	LA	70124	504)484-7871	Tim Rock
East Bank Head Start	13292 Hwy 48	Destrehan	LA	70047	504)764-7535	Gloria Singleton
The Good Shepherd School	353 Baronne St.	New Orleans	LA	70112	504)598-9399	Karen Ranatza
Country Day Creative Arts	300 Park Rd.	Metairie	LA	70005	504)849-3130	Kathleen Van Horn
Hahnville Learning Center	626 Pine St. Suite B	Hahnville	LA	70057	985)783-9911	Gloria Singleton

## **APPENDIX H.**

**Donation Form for the Hawkins Matching Fund**

## **Yes, I wish to contribute to the Hawkins Matching Fund Challenge**

☐ Check enclosed

☐ Charge \$\_\_\_\_\_ to the following card:

American Express [ ☐ ]      MasterCard [ ☐ ]      Visa [ ☐ ]

Card No. \_\_\_\_\_, Expiration Date \_\_\_\_\_

Name on Card \_\_\_\_\_

Signature \_\_\_\_\_

☐ Check if you do not want your gift acknowledged in the program.

☐ I wish to make a donation of property. Please contact me.

\_\_\_\_\_ (your contact information)

☐ I would like to talk to someone about deferred giving.

**Please mail to: New Orleans Opera Association, 305 Baronne Street, Suite 500, New Orleans, LA 70112**

## **APPENDIX I.**

**The Merry Widow Opera Ball Invitation Letter**

The Women's Guild and the Junior Committee of  
The New Orleans Opera Association

present the

Opera Ball 2005  
The Merry Widow

Saturday, April 9

The Ritz-Carlton New Orleans

Patron Party

Ball

7:00 ~ 8:00 P.M. with pianist Dr. David Wood  
Grand Ballroom Foyer

8:00 P.M. ~ Midnight ~ Grand Ballroom  
Music by Bobby Cure & The Summertime Blues

Entertainment

"Can Can" ~ Offenbach Gaiety Parisienne Ballet ~ Giacobbe Academy of Dance

Silent Auction

Live Auction ~ Mr. C. Hugh Hildesley ~ Executive Vice-President, Sotheby's New York

Mixed Media Painting "The Merry Widow Waltz" by Katherine Chamlee

Audubon Tea Room Grand Gourmet Dinner Party for Sixteen

Mabe' Pearl and Diamond Earrings ~ Boudreaux's Fine Jewelers

Heart Shaped Diamond and Opal Ballerina Ring ~ gift of Victor C. Leglise, Jr.

One Week Vacation at a Fabulous Five Bedroom Home in Historic Jelluride with Air Fare for Two  
Home ~ Susan & Bill Hess      Air Fare ~ Yvonne & Bill Coe

# *The Merry Widow - Opera Ball - Donor Categories*

- ☐ **PRINCE - PRINCESS** .....\$10,000  
Table of 10 for Ball with primary seating; 10 reservations for Patron and Unveiling Parties; 5 signed and numbered prints; primary recognition in invitation, ball program, and 2005-2006 Opera Program.
- ☐ **DUKE - DUCHESS** .....\$5,000  
Table of 10 for Ball with primary seating; 10 reservations for Patron and Unveiling Parties; 5 signed and numbered prints; primary recognition in invitation, ball program, and 2005-2006 Opera Program.
- ☐ **MARQUESS - MARCHIONESS** .....\$3,000  
10 reservations for Ball with preferred seating; 10 reservations for Patron and Unveiling Parties; 5 signed and numbered prints; special recognition in invitation, ball program, and 2005-2006 Opera Program.
- ☐ **COUNT - COUNTESS** .....\$1,000  
4 reservations for Ball with preferred seating; 4 reservations for Patron and Unveiling Parties; 2 signed and numbered prints, recognition in invitation and program.
- ☐ **VISCOUNT - VISCOUNTESS** .....\$500  
2 reservations for Ball, Patron and Unveiling Parties; 1 signed and numbered print; recognition in invitation and program (1 reservation \$250)
- ☐ **BARON - BARONESS** .....\$400  
2 reservations to the Ball and Patron Party; 1 print and recognition in program (1 reservation \$200)
- ☐ **AMBASSADOR** .....\$300  
2 reservations to the Opera Ball and 1 print (1 reservation \$150)

*Royalty Patrons will receive Special Favors*

Enclosed please find my check in the amount of \$ \_\_\_\_\_

☐ I cannot attend, but I wish to support Opera in New Orleans \$ \_\_\_\_\_

☐ Please check here if you have a corporate matching gift policy \_\_\_\_\_

Phone H \_\_\_\_\_

As you wish it to appear in the in the PROGRAM

Phone O \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Email-address \_\_\_\_\_

Charge my ☐ Visa ☐ MasterCard ☐ American Express / Card # \_\_\_\_\_

on Card \_\_\_\_\_ address on card \_\_\_\_\_ Exp Date \_\_\_\_\_

me \_\_\_\_\_

Charitable deduction is limited to the excess of contribution over the value of goods and services provided to you. We estimate the value of goods and services to be \$90.00 per person.  
SEE REVERSE FOR SEATING

## **APPENDIX J.**

### **Single Ticket Form**



Toll Free: (800) 881-4455

Fax: (504) 529-7668

[www.neworleansopera.org](http://www.neworleansopera.org)

Ticket Prices

Box Seats \$100.00

Orchestra \$80.00

Parquet \$60.00

Lower Balcony \$30.00

Upper Balcony \$30.00

Single Ticket Form  
2004-2005 Season

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home: \_\_\_\_\_

Work: \_\_\_\_\_

	SIEGFRIED	# Tix	Section	Row	Seat(s)	Price
<input type="checkbox"/>	Wednesday, March 9, 6:30 PM					
<input type="checkbox"/>	Saturday, March 12, 6:30 PM					

	The Merry Widow	# Tix	Section	Row	Seat(s)	Price
<input type="checkbox"/>	Thursday, April 14, 7:30 PM					
<input type="checkbox"/>	Saturday, April 16, 8:00 PM					

Sub-Total	\$
Service Charge	\$ 4.00
Parking Pass	
<b>TOTAL</b>	\$

Payment Options:

☐ Cash ☐ Check ☐ Visa

☐ MasterCard ☐ Amex

Account Number \_\_\_\_\_ Exp. \_\_\_\_\_

Name on Card \_\_\_\_\_

Billing Address \_\_\_\_\_  
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Same as above ☐

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~~Radio WNO or News~~

Miscellaneous

Word of Mouth

Student Discount

~~Website~~

Approval # \_\_\_\_\_

\*REMIND the caller that there is a  
**NO Late Seating Policy** and that after  
the sale has been processed there are  
**NO Refunds or Exchanges\***

## **APPENDIX K.**

### **Media Coverage**

# N.O. Opera stages sturdy 'Siegfried'

17

*Orchestra captures tension of opus' score*

**By George Dansker**

Contributing writer

The New Orleans Opera Association unveiled a commendable new production of Richard Wagner's "Siegfried" on Wednesday night to an appreciative audience.

Wagner's lengthy opus, the third opera in his "Ring" cycle, is not a work that can be thrown together. It requires careful planning in choosing both the singers and the production team. For this performance, the first in the city in more than a century, the opera association more than rose to the occasion.

In contrast to "Die Walkure," the most popular work in the cycle, "Siegfried" isn't quite so full of the expansive melodic moments that are familiar to audiences. There are occasional outbursts of soaring song, but the true beauty of the score is found in the remarkable orchestration. The style of vocal writing tends to be more conversational as Wagner tells — and retells — this fascinating epic story. The famed use of leitmotifs, musical phrases linked to specific characters or situations, can be heard throughout, reminding the audience of past events and foretelling those to come.

Using the standard orchestral reduction, conductor Robert Lyall captured the tension of the score and never let the momentum flag.

As Siegfried, Jon Frederic West had the stamina this lengthy role requires and gave a musically responsive, nuanced portrayal of the young hero. Dramatically, however, there was an overreaching for effect that, at times, robbed his portrayal of realism and spontaneity. The tenor also was not helped by an unflattering costume and wig.

New Orleans' own Anthony Laciura brought an unusual pathos to a complex character, the scheming and evil Mime. La-

## 'SIEGFRIED'

**What:** The New Orleans Opera Association's production of Richard Wagner's third Ring cycle opera, sung in German with English supertitles.

**Where:** Mahalia Jackson Theatre of the Performing Arts, 801 N. Rampart St.

**When:** Tonight, 6:30. Note: Starting time is earlier than usual.

**Tickets:** \$40 to \$100.

**Call:** (504) 529-3000.

role for the first time, seemed to tire a bit toward the end of his performance.

Clayton Brainerd, whose distinguished bass-baritone voice is well-remembered from "Die Walkure," was a noble and sonorous Wanderer, in reality the god Wotan in disguise. Harry Dworchak and Herbert Eckhoff also did fine work as Alberich, Mime's brother, and Fafner, the giant transformed into a dragon. Jane Redding was a beguilingly soft-toned Forest Bird, and Marion Pratnicki was the full-voiced Erda, the omniscient goddess of the Earth.

Jeanne-Michèle Charbonnet's radiant Brunnhilde was last seen in "Die Walkure" surrounded by a ring of magic fire, put to sleep as punishment for disobeying her father, Wotan. With her character awakened by the young hero in the final scene, the New Orleans soprano gave a committed and lyrical performance.

The breathtaking backdrop by scenic designer Erhard Rom and lighting designer Don Darnutzer featured a series of rear projections, which filled the stage with dazzling images that blended into each other seamlessly, often imperceptibly. Transparent flowing curtains graced the final scene of the opera, a visual flourish that few in the audience are likely to forget.

"Siegfried" is a long opera, but there are many rewards along the way. The final reward will have to wait until the 2006-07 season, when the New Orleans Opera Association is expected to stage the fourth and final installment of the Ring cy-



STAFF PHOTO BY ELLIS LUCIA

Members of the 'Secret Garden' hat crew show off their risqué art at last week's Mad Hatter's Luncheon Fashion Show.

# 17 Contest goes to his head

*Columnist  
helps choose  
winning  
chapeaux  
at Mad  
Hatter's  
luncheon*

The next time I see a woman dressed to the nines and wearing a hat, I will know that she has a lot of self-confidence, she feels special, she's probably in a party mode, and her "tout ensemble" is perfectly coordinated.

But before last Thursday's Mad Hatter's Luncheon Fashion Show and my role as a judge in the hat contest, I couldn't tell you what a "tout ensemble" was. In my world, a "tout" is a racing term for a sorta sleazy guy who gives tips on



ANGUS LIND

horses in return for a few bucks and his ensemble is generally tattered, disheveled clothing.

So it took fellow judge Lynette Stilwell, herself a seven-time hat champion, to explain all this fashion philosophy and expertise to me, as we rated entries in the Most Humorous category. Along with Angela Hill, Tiffany Adler, Yvonne LaFleur, Cornelia Rathke, Carolyn Elder, Peggy Scott Laborde and the only

See LIND, E-8

# A hat for every occasion

LIND, from E-1

other guy, Dave Morelock — who, unlike me, had done this before — we sat at a long table as we observed the luncheon attendees in their contest-worthy chapeaux.

"Tout ensemble," by the way, is the whole package — from top to bottom, hat, dress, shoes, handbag... and attitude.

The other categories included Most Original, Most Beautiful, Best Group Theme, Best Ensemble, Best Red Hat Theme, Best Secret Garden Theme (more on that later) and Best Opera Theme.

The benefit was put on by the Women's Guild of the New Orleans Opera Association — explaining the latter category — and Saks Fifth Avenue, which presented the more serious fashion show part of the event.

Picture the New Orleans

Convention Grand Ballroom with hundreds and hundreds of totally decked-out, be-hatted women. Well, there were a few who were not wearing hats.

"I don't wear hats, I carry them," one of these told Rathke, seated next to me judging the Best Secret Garden Theme category. She held a straw hat with lots of flowers on it, but they didn't look secret to me. "I have a big head," she continued, "and I have to use 17 hat pins to keep it on. I don't think they know what secret garden means. I'll go find you some flowerheads."

And with that perfectly reasonable explanation, she flew the coop, leaving me to wonder if a secret garden was something like a hidden driveway, which has led to a favorite pastime of the Dull Men's Club, trying to find hidden driveways... whatever they are.

As fate would have it — and fate always does — a fun group showed up in front of Rathke calling themselves "Secret Garden." A-ha! The secret was to be revealed. All except one wore decorated and flowered straw boaters, and the front half of the top of each hat flipped open, revealing... an image of the backside of a woman bending over working in her garden.

The one woman whose hat

was different also gave us a demonstration. When her hat flipped open it revealed a picture of a hunk of a man in bed. Hmmm.

Hey, I did say hats put you in a party mode, right? And there were a couple of bars set up in the ballroom, so draw your own conclusions. At lunch there was a card from Café Adelaide inviting each woman to come try a "hatini," their customized martini — free at Saturday and Sunday lunch, if you wear a hat.

I asked my buddy Angela Hill what putting on a hat does to a woman's personality. "I think she feels more like a woman," she said. "She's more fun — it's an attitude, but a positive attitude. It's another dimension to who I am but I'm not every day. I can be sassy, I can be racy, I can be demure. I can even be Yvonne LaFleur."

Great explanation, with a rhyming reference to a hat designer for a bonus.

Before long, there were nine contestants in front of me explaining that the name of their group was "That Old Black Magic." Dressed in black and carrying "magic wands," they wore top hats decorated with playing cards and featuring white rabbits popping in and out. (Each powered by a motor

that was powered by, yes, the Energizer bunny. Really!)

"Abracadabra," most of them said. "We all talk at the same time — I know that surprises you," at least two of them said. "We have something special for you," said one, as she slid an ace of hearts my way. It was a chocolate ace of hearts. "It's a bribe," another said.

"Great," I said. "I've never been a judge before but these bribes help out a lot." Just kidding. There was no way anybody was going to beat these women, I told myself — and I was right.

So Lanell Brizzolara, Maureen Evans, Dee Long, Marie Henning, Bonnie Marpé, Kathy Le Garde, Mabel Thibodeaux, Marty Spear and Sheila Benaud would eventually get to stroll down the runway, claim the top prize in their category and be presented yellow roses.

But first they asked me if I wanted them to sing "That Old Black Magic." I had heard them speak. So I told them I might have to deduct some points if they did.

"You're right," one said, "we'd be in trouble."

.....

Columnist Angus Lind can be reached at [alind@timespicayune.com](mailto:alind@timespicayune.com) or at (504) 826-3449.



Reunion  
health fairs  
keep wellness  
in the family.

Thursday in Living

# LIVING

PUZZLES • 3-4  
TELEVISION • 3-5  
COMICS • 3-6

SECTION  
**E**

Wednesday  
July 28, 2004

# Love SONGS

OPERA

*Romance  
of all sorts  
— passionate,  
philosophical, powerful  
and political — is  
in the air as the  
New Orleans  
Opera Association  
announces its  
upcoming  
season*

By Keith Marshall  
Classical music writer

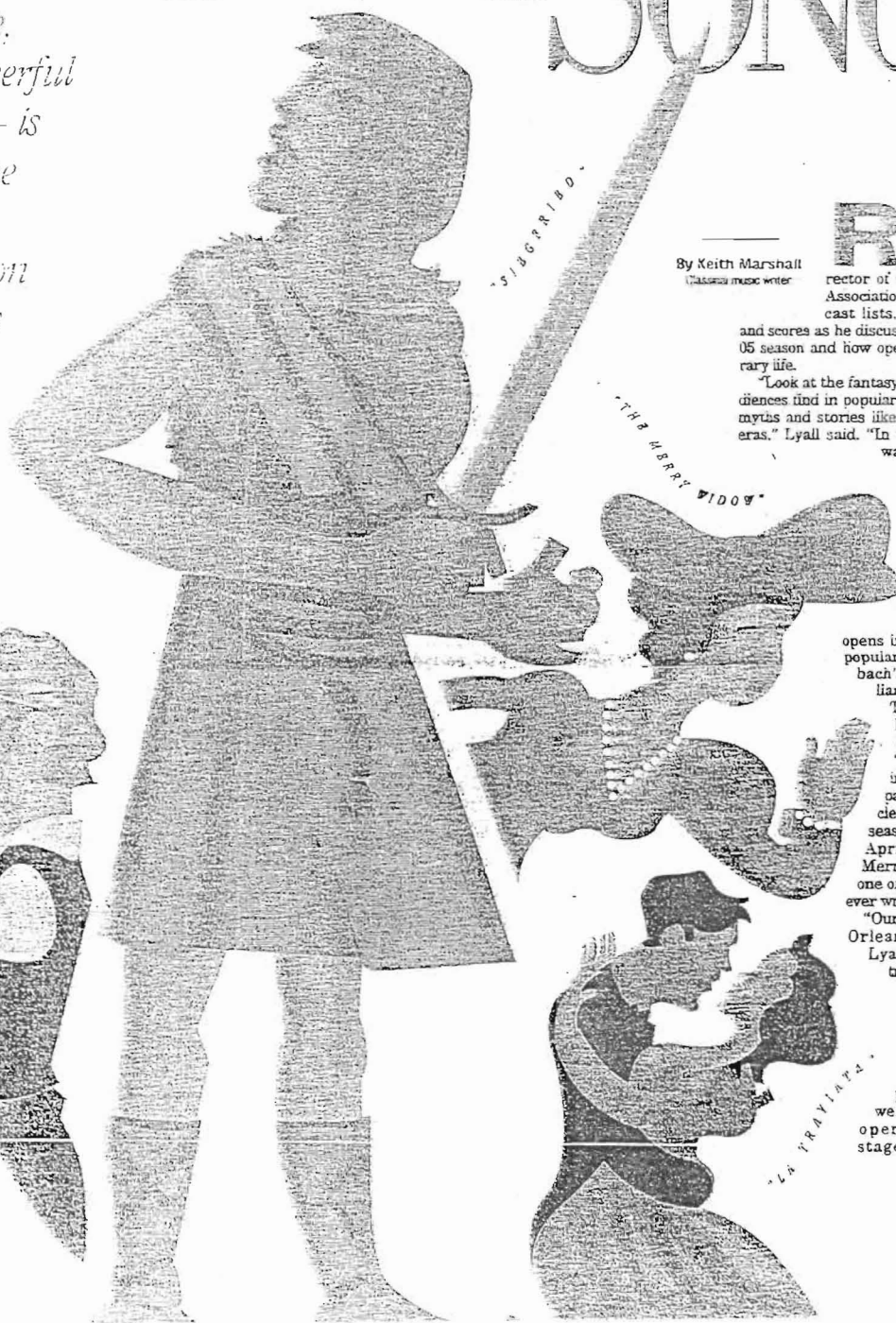
**R**obert Lyall, artistic director of the New Orleans Opera Association, pushed aside stacks of cast lists, contracts, set designs and scores as he discussed the company's 2004-05 season and how opera relates to contemporary life.

"Look at the fantasy worlds that modern audiences find in popular films: They're based on myths and stories like those that inspired operas," Lyall said. "In the 19th century, opera was both entertainment and social commentary. That's what movies do now. But opera hasn't lost its relevance. If you can accept Spider-Man, you can believe in Brunhilde."

The New Orleans opera season opens in October with Verdi's popular "La Traviata." Offenbach's only opera, the brilliant and enigmatic "The Tales of Hoffmann," follows in November. In March, Wagner's "Siegfried," the third installment in the company's planned Ring Cycle, highlights the spring season, which concludes in April with Lehar's "The Merry Widow," considered one of the greatest operettas ever written.

"Our goal is to make New Orleans an opera center," Lyall said. "We have the tradition here, our own scenic studio and a financially healthy organization based on a loyal audience. And we're respected for the works we've presented. Last year, we commissioned a new opera, 'Pontalba,' and staged 'Das Rheingold.'"

See OPERA, E-3



THE FALL OF JOHNNY

THE NEW ORLEANS OPERA ASSOCIATION'S 2004-05 SEASON

Verdi's "LA TRAVIATA,"  
Oct. 7 and 9.  
Offenbach's "THE TALES OF  
HOFFMAN," Nov. 18 and 20.  
Wagner's "SIEGFRIED,"  
March 3 and 12.  
Lehar's "THE MERRY WIDOW,"  
April 14 and 16.

NOTE: All performances are held at  
Mandala Jackson Theatre of the  
Performing Arts.

NOTE: Season subscriptions are \$120-\$400;  
and for individual performances \$30-\$100.

1-800-3000 or visit Web site  
www.nolaopera.org  
(or by phone 504-581-1111)



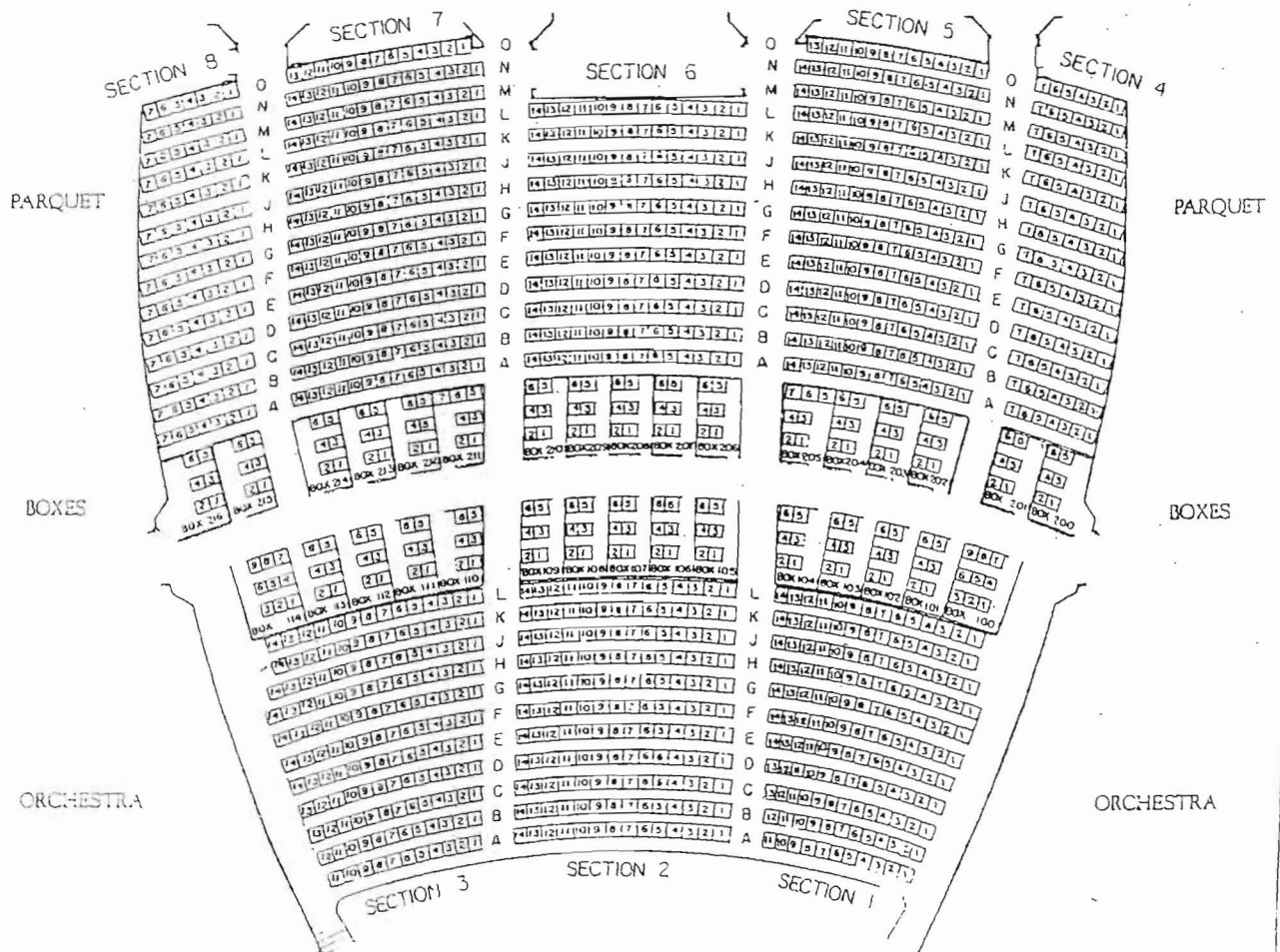
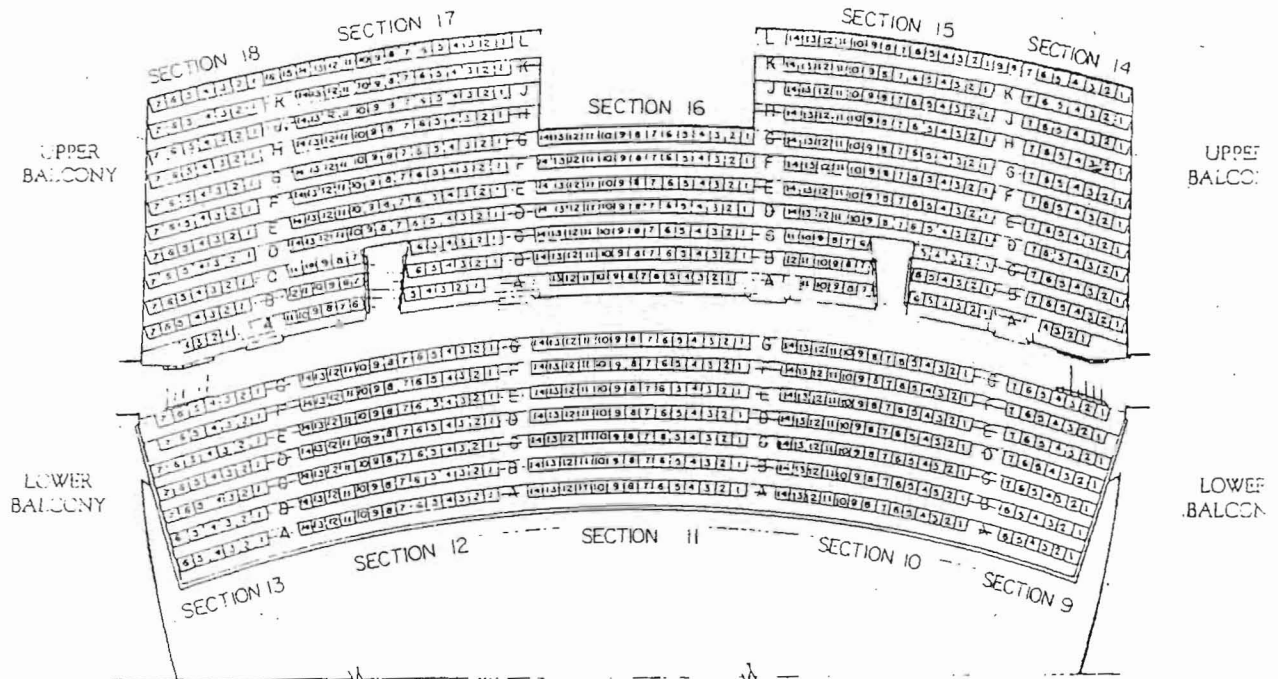


**APPENDIX L.**  
**Theatre Seat Map**  
**&**  
**Parking Map**



# Theatre of the Performing Arts

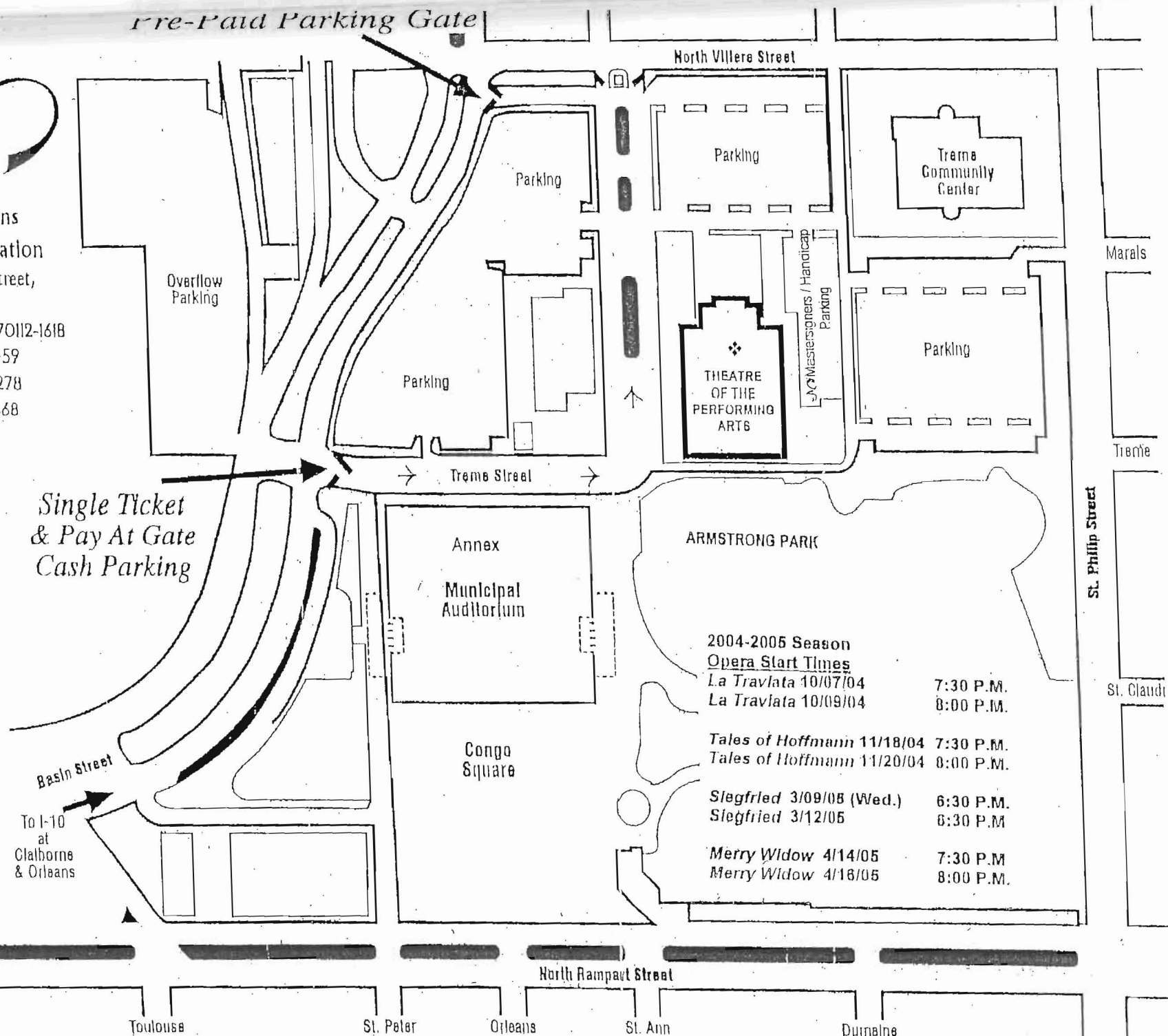
801 North Rampart Street • New Orleans



Pre-Paid Parking Gate



New Orleans  
Opera Association  
305 Baronne Street,  
Suite 500  
New Orleans, LA 70112-1618  
1-800-881-4459  
(504) 529-2278  
FAX: 529-7668



Single Ticket  
& Pay At Gate  
Cash Parking

2004-2005 Season  
Opera Start Times

La Traviata 10/07/04 7:30 P.M.  
La Traviata 10/09/04 8:00 P.M.

Tales of Hoffmann 11/18/04 7:30 P.M.  
Tales of Hoffmann 11/20/04 8:00 P.M.

Siegfried 3/09/05 (Wed.) 6:30 P.M.  
Siegfried 3/12/05 6:30 P.M.

Merry Widow 4/14/05 7:30 P.M.  
Merry Widow 4/16/05 8:00 P.M.

## **APPENDIX M.**

### **Annual Budget**

NEW ORLEANS OPERA ASSOCIATION  
REPORT ON AUDIT OF FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2004 AND 2003

NEW ORLEANS OPERA ASSOCIATION

JUNE 30, 2004 AND 2003

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**Bain, Freibaum, Sagona & Co., L.L.P.**  
*Certified Public Accountants and Consultants*

Gus Freibaum, Jr., CPA\*  
Elliott M. Bain, CPA\*  
Nick O. Sagona, Jr., CPA\*  
David J. Bourg, JD, CPA/PFS\*  
William F. Matthew, CPA\*  
Barry Lee, CPA\*

\*A Professional Accounting Corporation

MEMBER

American Institute of CPAs  
Society of Louisiana CPAs  
Accounting Group International  
(Associates in Principal Cities)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
New Orleans Opera Association  
New Orleans, Louisiana

We have audited the accompanying statements of financial position of the New Orleans Opera Association (a non-profit organization) as of June 30, 2004 and June 30, 2003, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As more fully described in Note B to the financial statements, the Association has not reported a contribution and expense for the use of certain facilities donated to the Association. In addition and as further discussed in Note B, we were unable to satisfy ourselves concerning the basis at which certain real estate is recorded in the financial statements.

In our opinion, except for the effects of accounting for the use of certain facilities donated to the Association and for the effects of accounting, if any, that might have been required had we been able to determine the basis of certain real estate as discussed in the preceding paragraph and in Note B, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position as of June 30, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2004, on our consideration of internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral report of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Bain, Freibaum, Sagona & Co., L.L.P.*

Certified Public Accountants  
December 16, 2004

**NEW ORLEANS OPERA ASSOCIATION**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 1,227,427	\$ 790,495
Investments	269	298
Accounts receivable	25,985	135,709
Prepaid expenses	13,349	159,182
Property and equipment, net of accumulated depreciation	<u>362,460</u>	<u>331,101</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,629,490</u></b>	<b>\$ <u>1,416,785</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued expenses	\$ 645	\$ 4,568
Deferred income	<u>557,250</u>	<u>540,772</u>
<b>TOTAL LIABILITIES</b>	<b><u>557,895</u></b>	<b><u>545,340</u></b>
<b>NET ASSETS:</b>		
Unrestricted	1,071,595	759,933
Temporarily restricted	<u>-</u>	<u>111,512</u>
<b>TOTAL NET ASSETS</b>	<b><u>1,071,595</u></b>	<b><u>871,445</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>1,629,490</u></b>	<b>\$ <u>1,416,785</u></b>

See notes to financial statements

**NEW ORLEANS OPERA ASSOCIATION**

**STATEMENTS OF ACTIVITIES**

**YEARS ENDED JUNE 30, 2004 AND 2003**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2004 Total</u>	<u>2003 Total</u>
<b>REVENUES AND SUPPORT:</b>				
Revenues:				
Opera ticket sales	\$ 748,498	\$ -	\$ 748,498	\$ 872,656
Scenery rental, net of load costs	164,030	-	164,030	64,276
Opera education revenue	10,059	-	10,059	16,963
Guild Home revenue, net of related expenses	(21,680)	-	(21,680)	(25,064)
Investment income (loss)	(495)	-	(495)	2,008
Gain (loss) on disposal of assets	-	-	-	(1,177)
Other income	<u>74,721</u>	<u>-</u>	<u>74,721</u>	<u>81,330</u>
<b>TOTAL REVENUES</b>	<u>975,133</u>	<u>-</u>	<u>975,133</u>	<u>1,010,992</u>
Support:				
Contributions	1,260,459	-	1,260,459	849,724
Grants	320,195	-	320,195	119,373
Special event fundraising revenue, net of direct costs of benefits provided	<u>186,791</u>	<u>-</u>	<u>186,791</u>	<u>163,480</u>
<b>TOTAL SUPPORT</b>	<u>1,767,445</u>	<u>-</u>	<u>1,767,445</u>	<u>1,132,577</u>
Net assets released from restrictions	<u>111,512</u>	<u>(111,512)</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES AND SUPPORT</b>	<u>2,854,090</u>	<u>(111,512)</u>	<u>2,742,578</u>	<u>2,143,569</u>
<b>EXPENSES</b>				
Opera production costs	1,516,389	-	1,516,389	1,163,934
Studio costs	150,515	-	150,515	133,566
Opera education costs	25,361	-	25,361	31,440
General and administrative	657,862	-	657,862	663,198
Development	22,563	-	22,563	39,705
Marketing	91,398	-	91,398	23,574
Advertising	45,126	-	45,126	22,771
Fundraising	<u>33,214</u>	<u>-</u>	<u>33,214</u>	<u>30,162</u>
<b>TOTAL EXPENSES</b>	<u>2,542,428</u>	<u>-</u>	<u>2,542,428</u>	<u>2,108,350</u>
<b>INCREASE IN NET ASSETS</b>	311,662	(111,512)	200,150	35,219
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>759,933</u>	<u>111,512</u>	<u>871,445</u>	<u>836,226</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 1,071,595</u>	<u>\$ -</u>	<u>\$ 1,071,595</u>	<u>\$ 871,445</u>

See notes to financial statements



**NEW ORLEANS OPERA ASSOCIATION**

**STATEMENTS OF CASH FLOWS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

	<u>2004</u>	<u>2003</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	\$ 200,150	\$ 35,219
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operations:		
Depreciation	65,622	57,836
Loss on sale of securities	-	1,177
Unrealized loss on investments	29	14
Realized gain on investments	-	(38)
Change in operating assets and liabilities:		
Accounts receivable	109,724	(105,954)
Prepaid expenses	145,833	(76,452)
Accounts payable and accrued expenses	(3,923)	(4,862)
Deferred income	<u>16,478</u>	<u>11,539</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>533,913</u>	<u>(81,521)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of stock	-	44
Purchases of property and equipment	(96,981)	(17,441)
Proceeds from disposal of property and equipment	<u>-</u>	<u>10,000</u>
NET CASH USED (PROVIDED) BY INVESTING ACTIVITIES	<u>(96,981)</u>	<u>(7,397)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase (decrease) in line of credit	-	(50,000)
Principal payments on notes payable	<u>-</u>	<u>-</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>-</u>	<u>(50,000)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>436,932</u>	<u>(138,918)</u>
CASH AND CASH EQUIVALENTS - BEGINNING	<u>790,495</u>	<u>929,413</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$1,227,427</u>	<u>\$790,495</u>
Supplemental Disclosures:		
Interest paid	\$ <u>-</u>	\$ <u>653</u>

See notes to financial statements

## NEW ORLEANS OPERA ASSOCIATION

### NOTES TO FINANCIAL STATEMENTS

#### YEARS ENDED JUNE 30, 2004 AND 2003

##### A. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

###### Nature of Activities

The New Orleans Opera Association (the Association), was chartered in 1943 to own, control, engage, employ, manage and direct a company of artists to give performances in order to encourage and foster the love, study and performance of music and dancing and to do any and all things to promote and develop New Orleans as a recognized music, dancing, dramatic and opera center.

In carrying out its charter, the Association generally provides the community with four operas of two performances each during the opera season (generally October through March). Additionally, in conjunction with various grants and other sponsors, student performances are held each year both at the Theater of Performing Arts and the schools themselves. In order to support the services provided, the Association seeks contributions from the community as well as from ticket sales of opera performances. The Association also maintains a scenic studio for the building and maintenance of opera sets for its own use and as rentals to other opera companies.

###### Standing Committees

In order to facilitate the Association's objectives, standing committees were formed which operate under the Association's Charter to promote and provide additional resources for the Association. These committees are legally a part of the Association, operate under the Association's Charter and are subject to control by the Association's management. Accordingly, the accompanying financial statements include the accounts of the Women's Guild, the Junior Committee of the Women's Guild, the New Orleans Opera Club and the Opera Ball.

###### Basis of Accounting

The Association prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

###### Financial Statement Presentation

The Association prepares its financial statements under the accrual basis of accounting in accordance with the provisions of Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. As permitted by the statement, the Association does not use fund accounting.

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**A. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Revenue Recognition

Donated materials and equipment are recorded as contributions at their estimated values at date of receipt. Donated services have not been reflected in the financial statements since no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donate significant amounts of their time in the Association's program and supporting services.

Contributed Services

During the years ended June 30, 2004 and 2003, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Accounts Receivable

All receivables at June 30, 2004 and 2003 are considered collectible by management; accordingly, an allowance for doubtful accounts is not presented. As of June 30, 2004 there was \$25,000 over ninety days old.

Property and Equipment

Property and equipment are valued at cost less accumulated depreciation. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed utilizing the straight-line method over the assets' estimated useful lives (3 to 20 years). Expenditures for maintenance, repairs and minor renewals are charged against earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Income Taxes

The Association, a non-profit organization operating under section 501(c)(3) of the Internal Revenue Code, is generally exempt from federal and state income taxes and accordingly, no provision for income taxes is included in the financial statements.

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**A. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Advertising

The Association follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$45,126 and \$22,771 for the years ended June 30, 2004 and 2003, respectively.

Cash Equivalents

For purposes of the statements of cash flows, the Association considers all highly liquid debt instruments, including the certificates of deposit, to be cash equivalents.

Investments

Investments are measured at fair value in the statement of financial position. Income or loss is included in the statement of activities as increases or decreases in unrestricted net assets.

**B. DEPARTURES FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

Certain improvements were made to the Association's office space in excess of the allowance granted by the landlord. These additional costs were expended by the landlord in the summer of 1996, but have not yet been billed to the Association. Management believes the landlord may donate these additional improvements to the Association. Therefore, the estimated fair rental has not been determined and the contribution of the use of the facilities has not been reported as support and expense in the accompanying financial statements nor has any liability been recognized by the Association for the additional improvements that is expected to be absorbed by the landlord.

The Women's Guild of the New Orleans Opera Association recognizes revenue from the rental of a certain house located in New Orleans. The Women's Guild also uses this facility for various other functions. This house, along with the land and contents, was donated in 1966 and recognized in the financial statements with an estimated original basis of \$150,000 less accumulated depreciation of \$120,000 resulting in a net book value of \$30,000. The original basis of this real estate and contents should be equal to their fair value at time of donation. No appraisals or other information is available to confirm this estimated value.

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**C. CASH AND CASH EQUIVALENTS**

At June 30, 2004 and 2003, the Association's cash and cash equivalents are as follows:

	<u>2004</u>	<u>2003</u>
Cash	\$1,170,194	\$790,495
Certificates of deposit	<u>57,233</u>	<u>-</u>
	<u>\$1,227,427</u>	<u>\$790,495</u>

**D. INVESTMENTS**

Investments, none of which are held for trading purposes, are comprised of marketable equity securities. The investments are recorded at fair value. The estimated fair value amount has been determined by the Association using market valuation provided by the investments' broker. Summary information about the investments at June 30, 2004 and June 30, 2003 is as follows:

	<u>2004</u>			<u>2003</u>		
	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
Stock	\$ <u>109</u>	\$ <u>269</u>	\$ <u>160</u>	\$ <u>109</u>	\$ <u>298</u>	\$ <u>189</u>

Investment income (loss) consists of the following for the year ended June 30:

	<u>2004</u>	<u>2003</u>
Interest income	\$ 1,356	\$ 2,937
Dividend income	361	-
Unrealized losses on certificate of deposit and stock	(1,910)	(667)
Realized gain on sale of stock	-	38
Investment expenses	<u>(300)</u>	<u>(300)</u>
Total Investment income (loss)	<u>\$ (493)</u>	<u>\$ 2,008</u>

**E. PREPAID EXPENSES**

Prepaid expenses consist of the following:

	<u>2004</u>	<u>2003</u>
Prepaid opera costs	<u>\$ 13,349</u>	<u>\$ 159,182</u>

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**F. PROPERTY AND EQUIPMENT**

A summary of property and equipment at June 30, 2004 is as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>	<u>Estimated Useful Life</u>
Land	\$ 166,690	\$ -	\$166,690	N/A
Building	638,751	638,751	-	20 years
Furniture and fixtures	123,969	102,354	21,615	5 - 20 years
Production equipment	62,888	54,409	8,479	3 - 20 years
Scenery	937,683	779,177	158,506	4 - 10 years
Studio equipment	63,255	63,199	56	5 - 10 years
Trucks	54,422	51,678	2,744	3 - 10 years
Leasehold improvements	<u>5,505</u>	<u>1,135</u>	<u>4,370</u>	20 years
TOTAL	<u>\$2,053,163</u>	<u>\$1,690,703</u>	<u>\$362,460</u>	

A summary of property and equipment at June 30, 2003 is as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>	<u>Estimated Useful Life</u>
Land	\$ 166,690	\$ -	\$166,690	N/A
Building	638,751	601,824	36,927	20 years
Furniture and fixtures	115,400	98,136	17,264	5 - 20 years
Production equipment	62,888	50,645	12,243	3 - 20 years
Scenery	849,271	761,875	87,396	4 - 10 years
Studio equipment	63,255	63,198	57	5 - 10 years
Trucks	54,422	48,409	6,013	3 - 10 years
Leasehold improvements	<u>5,505</u>	<u>994</u>	<u>4,511</u>	20 years
TOTAL	<u>\$1,956,182</u>	<u>\$1,625,081</u>	<u>\$331,101</u>	

Depreciation expense for the years ended June 30, 2004 and 2003, was \$65,622 and \$57,836, respectively.

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**H. DEFERRED INCOME**

Deferred income consists primarily of the ticket sales and contributions for the upcoming opera season as well as advance deposits on future scenery rentals.

**I. RENTAL OF FACILITIES**

The Association occupies office space, owned by an unrelated party, for which it did not pay fair rental value. As required under generally accepted accounting principles, the fair rental value, determined to be \$25,330 and \$42,000, respectively, which has been reported as contributed support and as an expense for the years ended June 30, 2004 and 2003.

Effective May 2004, the Association began paying rent for their office space. Rental expense is included in general and administrative expenses and amounted to \$5,066 for the year ended June 30, 2004. There is no lease on the office space and the rental arrangement is on a month to month basis.

**J. SPECIAL EVENT FUNDRAISERS**

The Association had the following revenues and expenses from special events held during the years ended June 30, 2004 and 2003.

		<u>2004</u>			<u>2003</u>	
		Direct			Direct	
		Costs of			Costs of	
		Donor			Donor	
	<u>Revenues</u>	<u>Benefits</u>	<u>Net</u>	<u>Revenues</u>	<u>Benefits</u>	<u>Net</u>
Opera Ball	\$186,569	\$60,442	\$ 126,127	\$136,800	\$42,131	\$ 94,669
Promenade del' Opera	31,648	14,140	17,508	29,710	12,320	17,390
Mad Hatters Luncheon	43,844	19,079	24,765	39,780	15,261	24,519
Wine Auction	22,603	4,847	17,756	23,880	3,547	20,333
Other	<u>8,973</u>	<u>8,338</u>	<u>635</u>	<u>11,521</u>	<u>4,952</u>	<u>6,569</u>
	<u>\$293,637</u>	<u>\$106,846</u>	<u>\$186,791</u>	<u>\$241,691</u>	<u>\$78,211</u>	<u>\$163,480</u>

**NEW ORLEANS OPERA ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2004 AND 2003**

(Continued)

**K. CONTINGENCIES**

Grants and bequests require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill these conditions could result in the return of the funds to grantors. Although this is a possibility, the Board deems the contingency remote, since by accepting the gifts and their terms, it has accommodated the objectives of the organization to the provisions of the gifts.

As discussed in Footnote A above, in order to support the services provided, the Association seeks contributions from the community as well as from ticket sales of opera performances. Contributions are from both the public and private sectors. Changes in the level of such support could adversely affect the ability of the Association to continue providing services.

**L. CONCENTRATION OF CREDIT RISK**

The Association maintains its cash in secured deposit accounts at various banks located in New Orleans, Louisiana and in a money market deposit account with a national securities broker. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation and the Securities Investors Corporation, respectively, up to \$100,000. The uninsured balance is approximately \$582,015 at June 30, 2004.

**M. EMPLOYMENT CONTRACT**

The Association has entered into a employment contract with its Artistic Director that ends on June 30, 2005. Under the terms of this contract the Association is to pay the Artistic Director an annual salary of \$60,000 plus conducting fees of \$5,000 per performance with a guarantee of at least two performances each opera season.

**N. RETIREMENT BENEFITS**

The Association agreed to pay retirement benefits to two previous Presidents of the Association. There is no formal contract or agreement in effect. Payments in the years ending June 30, 2004 and 2003 amounted to \$30,000 and have been included in salary expense in general and administrative expenses in the Statement of Activities.





**Bain, Freibaum, Sagona & Co., L.L.P.**

*Certified Public Accountants and Consultants*

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Gus Freibaum, Jr., CPA\*  
Elliott M. Bain, CPA\*  
Nick O. Sagona, Jr., CPA\*  
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MEMBER

American Institute of CPAs

Society of Louisiana CPAs

Accounting Group International  
(Associates in Principal Cities)

NEW ORLEANS OPERA ASSOCIATION

AUDITOR'S REPORT ON ADDITIONAL INFORMATION

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The following information on pages 13 through 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. These schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Bain, Freibaum, Sagona & Co., L.L.P.*

Certified Public Accountants  
December 16, 2004

NEW ORLEANS OPERA ASSOCIATION

SCHEDULES OF GENERAL AND ADMINISTRATIVE EXPENSES

YEARS ENDED JUNE 30, 2004 AND 2003

	<u>2004</u>	<u>2003</u>
Bank and credit card charges	\$ 26,180	\$ 17,562
Business entertainment	70	302
Bad debt expense	5,550	-
Computer expense	5,623	5,717
Depreciation	65,623	57,836
Dues and subscriptions	9,740	8,230
Insurance	48,112	63,835
Interest	-	653
Miscellaneous	19,271	12,563
Office expense	21,074	23,382
Parking	8,818	10,425
Postage	9,664	10,149
Printing and stationery	1,618	1,714
Professional fees	6,900	5,735
Rent	30,396	42,000
Salaries	317,917	313,040
Taxes – payroll	72,599	78,461
Telephone	8,462	11,272
Travel	<u>245</u>	<u>322</u>
TOTAL	<u>\$657,862</u>	<u>\$663,198</u>

**NEW ORLEANS OPERA ASSOCIATION**  
**STATEMENT OF TICKET SALES AND COST OF OPERAS**  
**FOR THE YEAR ENDED JUNE 30, 2004**

TICKET SALES, SURCHARGES AND SPONSORSHIPS:	Average per Opera	Total	Pontalba	Das Rheinglod	Cavalleria Rusticana / Pagliacci
Season subscriptions	\$ 171,186	\$ 513,559	\$ 171,175	\$ 171,192	\$ 171,192
Box office sales	78,313	234,938	114,443	49,890	70,605
Dinner	-	-	-	-	-
Parking	3,318	9,955	3,293	3,321	3,341
TOTAL	<u>252,817</u>	<u>758,452</u>	<u>288,911</u>	<u>224,403</u>	<u>245,138</u>
COST OF OPERAS:					
Artists	72,421	217,262	68,910	87,557	60,795
Artists' housing and travel	19,897	59,691	18,603	24,942	16,146
Auditions	221	662	300	(62)	424
Box Office Expense & Staff	1,849	5,548	1,949	1,799	1,799
Chorus	24,428	73,283	34,502	-	38,781
Commissioned opera expenses	64,536	193,607	193,607	-	-
Conductors	5,000	15,000	5,000	5,000	5,000
Conductors- Housing and Travel	316	948	948	-	-
Costumes	18,592	55,775	25,508	10,433	19,834
Costumer	3,967	11,900	4,500	4,200	3,200
Director - Housing and Travel	2,076	6,228	3,999	-	2,229
Dryage	1,172	3,517	1,603	706	1,208
Insurance	7,600	22,800	7,600	7,600	7,600
Janitorial	1,108	3,325	1,425	950	950
Lighting-design and equipment	7,987	23,962	9,000	11,277	3,685
Lighting - Housing & Travel	912	2,737	1,245	832	660
Lighting-designer	4,132	12,395	4,800	4,095	3,500
Misc. Expense	1,906	5,718	2,416	2,030	1,272
Musical instrument rental and arrangements	967	2,901	767	2,134	-
Orchestra	61,336	184,008	61,336	61,336	61,336
Parking	3,308	9,925	3,310	3,307	3,308
Production costs	13,022	39,067	35,222	3,146	699
Props	1,013	3,038	86	1,073	1,879
Rehearsal accompanist	4,400	13,200	6,800	3,200	3,200
Rehearsal accompanist - Housing and Travel	1,459	4,376	3,603	-	773
Rent - Music	1,866	5,597	1,217	3,598	782
Rent - Theater	15,693	47,078	15,184	16,360	15,534
Rent Rehearsal Space	2,107	6,320	2,405	1,450	2,465
Scenery & scenery construction	21,603	64,808	43,176	21,446	186
Security	820	2,461	1,120	-	1,341
Scenic Designer / Technical Coordinator	1,778	5,333	5,333	-	-
Scenic Designer / Technical Coordinator Travel	242	725	725	-	-
Stage directors	9,765	29,295	14,610	8,000	6,685
Stage managers & Assistants	7,141	21,423	7,827	9,376	4,220
Stage managers - Housing & Travel	4,105	12,314	3,635	5,143	3,536
Stagehands	71,366	214,097	81,600	75,747	56,750
Super Coordinators	500	1,500	500	500	500
Supers	1,308	3,925	975	1,100	1,850
Supertitle Coordinator	367	1,100	600	-	500
Supertitles	1,132	3,397	-	1,946	1,451
Threatre and rehearsal	5,056	15,167	5,999	4,766	4,402
Transportation	874	2,621	885	1,167	569
Union Benefits	13,512	40,535	20,405	12,390	7,740
Wardrobe-salaries	16,385	49,156	20,206	11,315	17,635
Wig & Make Up	3,183	9,550	3,500	3,000	3,050
Wig & Make Up - Rent and Supplies	3,038	9,114	4,674	2,149	2,291
TOTAL COST OF OPERAS	<u>505,466</u>	<u>1,516,389</u>	<u>731,615</u>	<u>415,008</u>	<u>369,765</u>
COST OF OPERAS IN EXCESS OF TICKET SALES	(252,649)	(757,937)	(442,704)	(190,605)	(124,627)
GENERAL AND ADMINISTRATIVE EXPENSES	(219,287)	(657,862)	(219,288)	(219,288)	(219,287)
COST OF OPERAS AND ADMINISTRATIVE EXPENSES IN EXCESS OF TICKET SALES	<u>\$ (471,936)</u>	<u>\$ (1,415,799)</u>	<u>\$ (661,992)</u>	<u>\$ (409,893)</u>	<u>\$ (343,914)</u>

**NEW ORLEANS OPERA ASSOCIATION**  
**STATEMENT OF TICKET SALES AND COST OF OPERAS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

TICKET SALES, SURCHARGES AND SPONSORSHIPS:	Average per Opera	Total	Tosca	Salome	Don Giovanni	Rigoletto
Season subscriptions	\$ 171,729	\$ 686,915	\$ 172,855	\$ 172,200	\$ 170,930	\$ 170,930
Box office sales	46,435	185,741	50,822	40,592	65,118	29,209
Dinner	5,424	21,695	-	21,695	-	-
Parking	4,033	16,132	4,029	4,023	4,037	4,042
TOTAL	227,621	910,483	227,706	238,510	240,085	204,181
COST OF OPERAS:						
Accompianist - Travel	78	311	-	-	-	311
Artists	50,102	200,409	46,606	54,100	50,811	48,892
Artists' housing and travel	13,143	52,571	9,158	16,078	11,796	15,539
Auditions	65	260	65	65	65	65
Ballet	750	3,000	-	-	-	3,000
Box Office Staff	300	1,200	300	300	300	300
Chorus	13,934	55,735	27,214	-	11,634	16,887
Choreographer	150	600	-	600	-	-
Conductors	5,063	20,250	5,000	5,000	5,000	5,250
Conductors- Housing and Travel	552	2,208	-	-	-	2,208
Costumes	12,147	48,586	16,259	4,753	12,636	14,938
Director - Housing and Travel	1,552	6,206	2,132	2,473	1,601	-
Dryage	353	1,413	-	-	791	622
Head Usher	200	800	200	200	200	200
Insurance	467	1,868	467	467	467	467
Janitorial	950	3,800	950	874	1,026	950
Lighting-design and equipment	7,071	28,282	5,910	7,590	9,068	5,714
Lighting - Housing & Travel	844	3,376	857	970	702	847
Lighting-designer	3,859	15,435	3,955	3,955	3,500	4,025
Misc. Expense	849	3,397	459	991	774	1,173
Musical instrument rental and arrangements	1,108	4,431	80	377	3,677	297
Orchestra	51,595	206,380	51,595	51,595	51,595	51,595
Parking	4,000	16,000	4,000	4,000	4,000	4,000
Production costs	1,002	4,006	756	1,059	951	1,240
Props	445	1,779	194	167	996	422
Rehearsal accompanist	2,400	9,600	3,200	3,200	-	3,200
Rehearsal accompanist - Housing and Travel	1,025	4,100	1,348	1,400	-	1,352
Rent - Music	1,838	2,829	1,838	-	762	229
Rent - Theater	13,351	53,402	13,815	13,768	13,819	12,000
Rent Rehearsal Space	2,049	8,195	2,559	1,698	1,465	2,473
Scenery	1,286	5,145	2,456	1,771	717	201
Security	525	2,100	780	-	480	840
Sound Equipment	336	1,345	-	606	739	-
Stage directors	7,159	28,634	7,000	7,332	6,802	7,500
Stage managers & Assistants	6,798	27,191	6,306	7,100	7,100	6,685
Stage managers - Housing & Travel	2,973	11,893	1,718	3,404	2,911	3,860
Stagehands	55,985	223,939	53,698	44,768	58,071	67,402
Super Coordinators	250	1,000	-	-	500	500
Supers	1,034	4,135	1,530	1,110	445	1,050
Supertitle Coordinator	250	1,000	-	-	500	500
Supertitles	1,580	6,318	1,858	1,844	1,336	1,280
Threatre and rehearsal	3,739	14,957	3,502	2,942	3,734	4,779
Transportation	1,305	5,220	1,306	1,553	984	1,377
Union Benefits	3,724	14,895	7,811	7,084	-	-
Wardrobe-salaries	9,466	37,863	16,541	8,395	5,165	7,762
Wig & Make Up	2,625	10,500	2,600	2,700	2,600	2,600
Wig & Make Up - Rent and Supplies	1,843	7,370	1,667	1,529	2,950	1,224
TOTAL COST OF OPERAS	292,120	1,163,934	307,690	267,818	282,670	305,756
COST OF OPERAS IN EXCESS OF TICKET SALES	(64,499)	(253,451)	(79,984)	(29,308)	(42,585)	(101,575)
GENERAL AND ADMINISTRATIVE EXPENSES	(165,800)	(663,198)	(165,800)	(165,800)	(165,799)	(165,799)
COST OF OPERAS AND ADMINISTRATIVE EXPENSES IN EXCESS OF TICKET SALES	\$ (230,299)	\$ (916,649)	\$ (245,784)	\$ (195,108)	\$ (208,384)	\$ (267,374)

**NEW ORLEANS OPERA ASSOCIATION**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2004**

	<u>N.O. OPERA ASSOCIATION</u>	<u>OPERA BALL</u>	<u>WOMEN'S GUILD</u>	<u>JUNIOR COMMITTEE</u>	<u>MEN'S CLUB</u>	<u>ADJUSTMENTS/ ELIMINATIONS</u>	<u>COMBINED</u>
<b><u>ASSETS</u></b>							
Cash and cash equivalents	\$ 983,026	\$ 1,984	\$ 212,606	\$ 12,063	\$ 17,748	\$	\$ 1,227,427
Investments	-	-	269	-	-		269
Accounts receivable	26,684	985	26,219	-	-	(27,903)	25,985
Prepaid expenses	13,349	-	-	-	-		13,349
Property and equipment, net of accumulated depreciation	362,460	-	-	-	-		362,460
<b>TOTAL ASSETS</b>	<b>\$ 1,385,519</b>	<b>\$ 2,969</b>	<b>\$ 239,094</b>	<b>\$ 12,063</b>	<b>\$ 17,748</b>	<b>\$ (27,903)</b>	<b>\$ 1,629,490</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>							
<b>LIABILITIES:</b>							
Accounts payable and accrued expenses	\$ 26,850	1,698	-	-	-	(27,903)	\$ 645
Deferred income	529,750	-	27,500	-	-	-	557,250
<b>TOTAL LIABILITIES</b>	<b>556,600</b>	<b>1,698</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>(27,903)</b>	<b>557,895</b>
<b>NET ASSETS:</b>							
Unrestricted	828,919	1,271	211,594	12,063	17,748	-	1,071,595
Temporarily restricted	-	-	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>828,919</b>	<b>1,271</b>	<b>211,594</b>	<b>12,063</b>	<b>17,748</b>	<b>-</b>	<b>1,071,595</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,385,519</b>	<b>\$ 2,969</b>	<b>\$ 239,094</b>	<b>\$ 12,063</b>	<b>\$ 17,748</b>	<b>\$ (27,903)</b>	<b>\$ 1,629,490</b>

NEW ORLEANS OPERA ASSOCIATION  
COMBINING STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2003

	<u>N.O. OPERA ASSOCIATION</u>	<u>OPERA BALL</u>	<u>WOMEN'S GUILD</u>	<u>JUNIOR COMMITTEE</u>	<u>MEN'S CLUB</u>	<u>ADJUSTMENTS/ ELIMINATIONS</u>	<u>COMBINED</u>
<u>ASSETS</u>							
Cash and cash equivalents	\$ 533,127	\$ 55,172	\$ 187,265	\$ 7,306	\$ 7,625	\$	\$ 790,495
Investments	-	-	298	-	-		298
Accounts receivable	167,617	13,790	17,650	1,276		(64,624)	135,709
Prepaid expenses	158,484	-	-	698	-		159,182
Property and equipment, net of accumulated depreciation	331,101	-	-	-	-		331,101
<b>TOTAL ASSETS</b>	<b>\$ 1,190,329</b>	<b>\$ 68,962</b>	<b>\$ 205,213</b>	<b>\$ 9,280</b>	<b>\$ 7,625</b>	<b>\$ (64,624)</b>	<b>\$ 1,416,785</b>
<u>LIABILITIES AND NET ASSETS</u>							
<u>LIABILITIES:</u>							
Accounts payable and accrued expenses	\$ 15,352	52,823	-	1,017	-	(64,624)	\$ 4,568
Deferred income	524,943	-	15,820	-	-		540,772
<b>TOTAL LIABILITIES</b>	<b>540,295</b>	<b>52,823</b>	<b>15,820</b>	<b>1,017</b>	<b>-</b>	<b>(64,624)</b>	<b>545,340</b>
<u>NET ASSETS:</u>							
Unrestricted	538,522	16,139	189,384	8,263	7,625		759,933
Temporarily restricted	111,512	-	-	-	-		111,512
<b>TOTAL NET ASSETS</b>	<b>650,034</b>	<b>16,139</b>	<b>189,384</b>	<b>8,263</b>	<b>7,625</b>	<b>-</b>	<b>871,445</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,190,329</b>	<b>\$ 68,962</b>	<b>\$ 205,213</b>	<b>\$ 9,280</b>	<b>\$ 7,625</b>	<b>\$ (64,624)</b>	<b>\$ 1,416,785</b>

**NEW ORLEANS OPERA ASSOCIATION**  
**COMBINING STATEMENT OF ACTIVITIES**  
**JUNE 30, 2004**

	N.O. OPERA ASSOCIATION	OPERA BALL	WOMEN'S GUILD	JUNIOR COMMITTEE	MEN'S CLUB	ADJUSTMENTS/ ELIMINATIONS	COMBINED
<b>REVENUES AND SUPPORT:</b>							
Revenues:							
Opera ticket sales	\$ 748,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 748,498
Scenery rental, net of load costs	164,030	-	-	-	-	-	164,030
Opera education revenue	10,059	-	-	-	-	-	10,059
Guild Home revenue, net of related expenses	-	-	(21,680)	-	-	-	(21,680)
Investment income (loss)	16	-	(579)	6	62	-	(495)
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Other income	67,118	-	3,564	4,039	-	-	74,721
<b>TOTAL REVENUES</b>	<b>989,721</b>	<b>-</b>	<b>(18,695)</b>	<b>4,045</b>	<b>62</b>	<b>-</b>	<b>975,133</b>
Support:							
Contributions	1,359,535	26,386	23,914	3,365	33,908	(186,709)	1,260,459
Grants	320,195	-	-	-	-	-	320,195
Special event fundraising revenue, net of direct costs of benefits provided	-	126,127	43,528	17,136	-	-	186,791
<b>TOTAL SUPPORT</b>	<b>1,679,730</b>	<b>152,513</b>	<b>67,442</b>	<b>20,501</b>	<b>33,968</b>	<b>(186,709)</b>	<b>1,767,445</b>
<b>TOTAL REVENUES AND SUPPORT</b>	<b>2,669,451</b>	<b>152,513</b>	<b>48,747</b>	<b>24,546</b>	<b>34,030</b>	<b>(186,709)</b>	<b>2,742,578</b>
<b>EXPENSES:</b>							
Opera production costs	1,516,389	-	-	-	-	-	1,516,389
Studio costs	150,515	-	-	-	-	-	150,515
Opera education costs	25,361	-	-	-	-	-	25,361
General and administrative	639,214	5,550	1,993	10,746	359	-	657,862
Development	22,563	-	-	-	-	-	22,563
Marketing	136,524	-	-	-	-	-	136,524
Fundraising	-	5,647	4,019	-	23,548	-	33,214
Contributions to New Orleans Opera Assn.	-	156,184	20,525	10,000	-	(186,709)	-
<b>TOTAL EXPENSES</b>	<b>2,490,566</b>	<b>167,381</b>	<b>26,537</b>	<b>20,746</b>	<b>23,907</b>	<b>(186,709)</b>	<b>2,542,428</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>178,885</b>	<b>(14,868)</b>	<b>22,210</b>	<b>3,800</b>	<b>10,123</b>	<b>-</b>	<b>200,150</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>\$ 650,034</b>	<b>\$ 16,139</b>	<b>\$ 189,384</b>	<b>\$ 8,263</b>	<b>\$ 7,625</b>	<b>\$ -</b>	<b>\$ 871,445</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 828,919</b>	<b>\$ 1,271</b>	<b>\$ 211,594</b>	<b>\$ 12,063</b>	<b>\$ 17,748</b>	<b>\$ -</b>	<b>\$ 1,071,595</b>

**NEW ORLEANS OPERA ASSOCIATION**  
**COMBINING STATEMENT OF ACTIVITIES**  
**JUNE 30, 2003**

	<u>N.O. OPERA ASSOCIATION</u>	<u>OPERA BALL</u>	<u>WOMEN'S GUILD</u>	<u>JUNIOR COMMITTEE</u>	<u>MEN'S CLUB</u>	<u>ADJUSTMENTS/ ELIMINATIONS</u>	<u>COMBINED</u>
REVENUES AND SUPPORT:							
Revenues:							
Opera ticket sales	\$ 872,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,656
Scenery rental, net of load costs	64,276	-	-	-	-	-	64,276
Opera education revenue	16,963	-	-	-	-	-	16,963
Guild Home revenue, net of related expenses	-	-	(25,064)	-	-	-	(25,064)
Investment income (loss)	76	-	1,910	22	-	-	2,008
Gain (loss) on disposal of assets	(1,177)	-	-	-	-	-	(1,177)
Other income	74,372	-	558	6,293	-	107	81,330
<b>TOTAL REVENUES</b>	<b>1,027,166</b>	<b>-</b>	<b>(22,596)</b>	<b>6,315</b>	<b>-</b>	<b>107</b>	<b>1,010,992</b>
Support:							
Contributions	996,704	10,000	14,725	2,240	39,136	(213,081)	849,724
Grants	119,373	-	-	-	-	-	119,373
Special event fundraising revenue, net of direct costs of benefits provided	-	94,669	48,066	20,745	-	-	163,480
<b>TOTAL SUPPORT</b>	<b>1,116,077</b>	<b>104,669</b>	<b>62,791</b>	<b>22,985</b>	<b>39,136</b>	<b>(213,081)</b>	<b>1,132,577</b>
<b>TOTAL REVENUES AND SUPPORT</b>	<b>2,143,243</b>	<b>104,669</b>	<b>40,195</b>	<b>29,300</b>	<b>39,136</b>	<b>(212,974)</b>	<b>2,143,569</b>
EXPENSES:							
Opera production costs	1,163,934	-	-	-	-	-	1,163,934
Studio costs	133,566	-	-	-	-	-	133,566
Opera education costs	31,440	-	-	-	-	-	31,440
General and administrative	653,561	-	1,296	7,764	577	-	663,198
Development	39,705	-	-	-	-	-	39,705
Marketing	46,345	-	-	-	-	-	46,345
Fundraising	-	6,532	3,649	-	19,981	-	30,162
Contributions to New Orleans Opera Assn	-	96,974	65,000	20,000	31,000	(212,974)	-
<b>TOTAL EXPENSES</b>	<b>2,068,551</b>	<b>103,506</b>	<b>69,945</b>	<b>27,764</b>	<b>51,558</b>	<b>(212,974)</b>	<b>2,108,350</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>74,692</b>	<b>1,163</b>	<b>(29,750)</b>	<b>1,536</b>	<b>(12,422)</b>	<b>-</b>	<b>35,219</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>575,342</b>	<b>\$ 14,976</b>	<b>\$ 219,134</b>	<b>\$ 6,727</b>	<b>\$ 20,047</b>	<b>\$ -</b>	<b>\$ 836,226</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 650,034</b>	<b>\$ 16,139</b>	<b>\$ 189,384</b>	<b>\$ 8,263</b>	<b>\$ 7,625</b>	<b>\$ -</b>	<b>\$ 871,445</b>



We have audited the financial statements of the New Orleans Opera Association as of and for the year ended June 30, 2004, and have issued our report thereon dated December 16, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2004 resulted in an unqualified opinion.

### **Section I Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses \_\_\_\_ Yes   X   No      Reportable Conditions \_\_\_\_ Yes   X   No

Compliance

Compliance Issues Material to Financial Statements \_\_\_\_ Yes   X   No

b. Federal Awards - None

c. Identification of Major Programs - None

### **Section II Financial Statement Findings - No matters were reported.**

### **Section III Federal Award Findings and Questioned Costs - None**



**Bain, Freibaum, Sagona & Co., L.L.P.**  
*Certified Public Accountants and Consultants*

Gus Freibaum, Jr., CPA\*  
Elliott M. Bain, CPA\*  
Nick O. Sagona, Jr., CPA\*  
David J. Bourg, JD, CPA/PFS\*  
William F. Matthew, CPA\*  
Barry Lee, CPA\*

\*A Professional Accounting Corporation

MEMBER

American Institute of CPAs

Society of Louisiana CPAs

Accounting Group International  
(Associates in Principal Cities)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of the  
New Orleans Opera Association  
New Orleans, Louisiana

We have audited the general-purpose financial statements of the New Orleans Opera Association as of and for the year ended June 30, 2004, and have issued our report thereon dated December 16, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Association's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted certain opportunities for strengthening internal controls and operating efficiency, which we have reported to management of New Orleans Opera Association in a separate letter dated December 16, 2004.

To the Board of Directors of the  
New Orleans Opera Association

This report is intended for the information of management and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

*Bain, Freibaum, Sagona & Co*

Certified Public Accountants  
December 16, 2004

**APPENDIX N.**

**The New Orleans Opera Association 990 Form**

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)

OMB No 1545-0047

2002

Open to Public  
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2002 calendar year, or tax year period beginning JUL 1, 2002 and ending JUN 30, 2003

B Check if  
applicable.

- ☐ Address  
change
- ☐ Name  
change
- ☐ Initial  
return
- ☐ Final  
return
- ☐ Amended  
return
- ☐ Application  
pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.C Name of organization  
NEW ORLEANS OPERA ASSOCIATION  
ENDOWMENT FUND

Number and street (or P.O. box if mail is not delivered to street address)

305 BARONNE STREET

City or town, state or country, and ZIP + 4

NEW ORLEANS, LA 70112-1618

D Employer identification number

72-1175635

E Telephone number

(504) 524-1018

F Accounting method

☐ Cash☒ Accrual☐ Other  
(specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts  
must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ☐ Yes ☐ No  
(If "No," attach a list.)H(d) Is this a separate return filed by an or-  
ganization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit GEN ▶

M Check ☐ if the organization is not required to attach  
Sch. B (Form 990, 990-EZ, or 990-PF)

G Web site: ▶ NA

J Organization type (check only one) ☒ 501(c) ( 3 ) (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The  
organization need not file a return with the IRS; but if the organization received a Form 990 Package  
in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,026,924.

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	6,035.	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ 793. noncash \$ 5,242.)	1d	6,035.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4	80,256.	
5	Dividends and interest from securities	5	37,083.	
6a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ▶ )	7		
8a	Gross amount from sale of assets other than inventory	(A) Securities	903,550.	8a
b	Less: cost or other basis and sales expenses	(B) Other	858,500.	8b
c	Gain or (loss) (attach schedule)		45,050.	8c
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1		8d
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	168,424.	
13	Program services (from line 44, column (A))	13		
14	Management and general (from line 44, column (B))	14	21,211.	
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16	75,000.	
17	Total expenses (add lines 16 and 44, column (D))	17	96,211.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	72,213.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,367,302.	
20	Other changes in net assets or fund balances (attach explanation)	20	0.	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	3,439,515.	

223001

01-22-03

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2002)

1

507 744885 46087

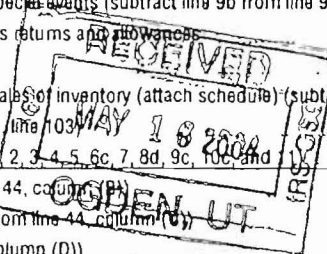
2002.09000 NEW ORLEANS OPERA ASSOCIATI 46087\_1 15

SCANNED JUN 02 '04

Revenue

Expenses

Net Assets



72-1175635

## Page 2

Form 990 (2002)

**NEW ORLEANS OPERA ASSOCIATION  
ENDOWMENT FUND**

Form 990 (2002)

72-1175635

Page 3

**Part IV Balance Sheets**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	2,342.	78,125.
	46 Savings and temporary cash investments	75,749.	20,910.
	47 a Accounts receivable		
	b Less: allowance for doubtful accounts		
	48 a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges		
	54 Investments - securities STMT 4 STMT 5 <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	2,991,234.	2,998,944.
	55 a Investments - land, buildings, and equipment basis		
	b Less accumulated depreciation		
56 Investments - other SEE STATEMENT 6	0.	100,000.	
57 a Land, buildings, and equipment basis			
b Less: accumulated depreciation			
58 Other assets (describe SEE STATEMENT 7)	297,977.	316,536.	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	3,367,302.	3,514,515.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable		
	65 Other liabilities (describe SEE STATEMENT 8)		75,000.
66 <b>Total liabilities</b> (add lines 60 through 65)	0.	75,000.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted		
	68 Temporarily restricted	3,367,302.	3,439,515.
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)	3,367,302.	3,439,515.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	3,367,302.	3,514,515.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.





**NEW ORLEANS OPERA ASSOCIATION  
ENDOWMENT FUND**

Form 990 (2002)

72-1175635

Page 6

**Part VI Other Information**

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization <b>NEW ORLEANS OPERA ASSOCIATION</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a Enter direct or indirect political expenditures. See line 81 instructions	81a	0
b Did the organization file Form 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90 a List the states with which a copy of this return is filed <b>NONE</b>		
b Number of employees employed in the pay period that includes March 12, 2002	90b	0
91 The books are in care of <b>OWEN NIEHAUS</b> Telephone no <b>(504) 524-1018</b>		

Located at **305 BARONNE STREET, NEW ORLEANS, LA**

ZIP + 4 **70112-1618**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐  
and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

223041  
01-22-03

Form 990 (2002)

**NEW ORLEANS OPERA ASSOCIATION  
ENDOWMENT FUND**

Form 990 (2002)

72-1175635

Page 8

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	80,256.	
96 Dividends and interest from securities			14	37,083.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					45,050.
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		117,339.	45,050.
105 Total (add line 104, columns (B), (D), and (E))					162,389.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

I am preparing this return for the accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct. I am not aware of any information of which preparer has any knowledge.

Date 11/1/02 Type or print name and title John Lowell Brenda Mader

Date 11/1/02 Check if self- Preparer's SSN or PTIN

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

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(a), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2002**

Name of the organization **NEW ORLEANS OPERA ASSOCIATION**  
**ENDOWMENT FUND**

Employer identification number  
**72-1175635**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(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
NONE				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

## NEW ORLEANS OPERA ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2002 ENDOWMENT FUND

72-1175635 Page 2

**Part III** Statements About Activities (See page 2 of the instructions.)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. <b>\$</b> _____ <b>\$</b> _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.				
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4		X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.				

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☒ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above
NEW ORLEANS OPERA ASSOCIATION	13

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2002

## NEW ORLEANS OPERA ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2002 ENDOWMENT FUND

72-1175635 Page 3

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts					N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					N/A
e Public support (line 26c minus line 26d total)					N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					N/A
d Add: Line 27a total _____ and line 27b total _____					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

## NEW ORLEANS OPERA ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2002 **ENDOWMENT FUND**

72-1175635 Page 4

**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. (If you need more space, attach a separate statement.)	31	
<hr/>		
<hr/>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/>		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<hr/>		
<hr/>		
34 a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Schedule A (Form 990 or 990-EZ) 2002



## NEW ORLEANS OPERA ASSOCIATION

Schedule A (Form 990 or 990-EZ) 2002 ENDOWMENT FUND

72-1175635 Page 5

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check ☐ a ☐ If the organization belongs to an affiliated group. Check ☐ b ☐ If you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -	The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

## 4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)
- If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount
		0.

12  
2002.09000 NEW ORLEANS OPERA ASSOCIATI 46087 1



- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.**

Type or print.	Name Exempt Organization <b>NEWORLEANS OPERA ASSOCIATION ENDOWMENT FUND</b>	Employer identification number <b>72-1175635</b>
File by the extension date for filing the return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>305 BARONNE STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NEW ORLEANS, LA 70112-1618</b>	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990    ☐ Form 990-EZ    ☐ Form 990-T (sec. 401(a) or 408(a) trust)    ☐ Form 1041-A    ☐ Form 5227    ☐ Form 8870
- ☐ Form 990-BL    ☐ Form 990-PF    ☐ Form 990-T (trust other than above)    ☐ Form 4720    ☐ Form 6069

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box ☐. If it is for **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until MAY 17, 2004
- 5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2002 and ending JUN 30, 2003
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return    ☐ Final return    ☐ Change in accounting period
- 7 State in detail why you need the extension  
SEE STATEMENT 2

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ \_\_\_\_\_ N/A

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Michael O. Sagor Jr. Title CPA Date 2/12/04**Notice to Applicant - To Be Completed by the IRS**

- ☐ We have approved this application. Please attach this form to the organization's return.
- ☐ We have approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- ☐ We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- ☐ We cannot consider this application because it was filed after the due date of the return for which an extension was requested.

Director

By

**Alternate Mailing Address** - Enter the address if you want the copy of this application for an address different than the one entered above.

Type or print	Name <b>BAIN, FREIBAUM, SAGONA &amp; CO., L.L.P.</b>
	Number and street (include suite, room, or apt. no.) Or a P.O. box number <b>TEXACO CTR., 400 POYDRAS ST., SUITE 1800</b>
	City or town, province or state, and country (including postal or ZIP code) <b>NEW ORLEANS, LOUISIANA 70130-6006</b>

223832  
05-22-02

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

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Note:** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

## **Part I** Automatic 3-Month Extension of Time - Only submit original (no copies needed)

**Note:** Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ☐  
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization <b>NEW ORLEANS OPERA ASSOCIATION ENDOWMENT FUND</b>	Employer identification number <b>72-1175635</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>305 BARONNE STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NEW ORLEANS, LA 70112-1618</b>	

Check type of return to be filed (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the **whole** group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until **FEBRUARY 16, 2004**  
to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
► ☐ calendar year \_\_\_\_\_ or  
► ☒ tax year beginning **JUL 1, 2002**, and ending **JUN 30, 2003**

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ \_\_\_\_\_

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ **N/A**

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► **Michael S. [Signature]** Title ► **CPA** Date ► **11/12/03**  
LHA For Paperwork Reduction Act Notice, see instruction Form **8868** (12-2000)

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 1

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SEE ATTACHED SCHEDULE	903,550.	858,500.	0.	45,050.
TO FORM 990, PART I, LINE 8	903,550.	858,500.	0.	45,050.

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FORM 990	PAYMENTS TO AFFILIATES	STATEMENT	2
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## AFFILIATE'S NAME

## AFFILIATE'S ADDRESS

NEW ORLEANS OPERA ASSOCIATION

305 BARONNE STREET, NEW ORLEANS, LA  
70112-1618

## PURPOSE OF PAYMENT

## AMOUNT

PROVIDE SUPPORT FOR OPERATIONS

75,000.

TOTAL TO FORM 990, PART I, LINE 16

75,000.

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FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	3
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## EXPLANATION

THE ORGANIZATIONS EXEMPT PURPOSE IS TO SUPPORT OPERA IN NEW ORLEANS BY  
MAKING RESOURCES AVAILABLE TO THE NEW ORLEANS OPERA ASSOCIATION.

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FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	4
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SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
MUTUAL FUNDS			1,111,898.		1,111,898.
COMMON STOCK	234,192.				234,192.
PREFERRED STOCK	287,500.				287,500.
CORPORATE BONDS		865,000.			865,000.
TO 990, LN 54 COL B	521,692.	865,000.	1,111,898.		2,498,590.

## FORM 990 GOVERNMENT SECURITIES STATEMENT 5

DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
U.S. TREASURY BOND	500,354.		500,354.
TOTAL TO FORM 990, LINE 54, COL B	500,354.		500,354.

## FORM 990 OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	VALUATION METHOD	AMOUNT
OTHER EQUITY INVESTMENTS	COST	100,000.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		100,000.

## FORM 990 OTHER ASSETS STATEMENT 7

DESCRIPTION	AMOUNT
ACCRUED INTEREST RECEIVABLE	35,622.
CASH SURRENDER VALUE OF LIFE INSURANCE POLICY	280,914.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	316,536.

## FORM 990 OTHER LIABILITIES STATEMENT 8

DESCRIPTION	AMOUNT
DUE TO NEW ORLEANS OPERA ASSOCIATION	75,000.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	75,000.