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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008Department of the Treasury
Internal Revenue Service

- Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning **Jun 1**, 2008, and ending **May 31**, 2009

B Check if applicable:
☒ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization
DENVER LYRIC OPERA GUILD
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
2020 SOUTH ONEIDA STREET **201**
 City or town, state or country, and ZIP + 4
DENVER CO 80224

D Employer identification number
23-7225165

E Telephone number
(303) 986-5975

F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method ☒ Cash ☐ Accrual
 Other (specify) ►

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

I Website: ► **DENVERLYRICOPERAGUILD.ORG**

J Organization type (check only one) — ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ► \$ **174,563.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	38,579.
	2	Program service revenue including government fees and contracts	2	56,593.
	3	Membership dues and assessments	3	10,360.
	4	Investment income	4	67,016.
	5a	Gross amount from sale of assets other than inventory		
	5b	Less cost or other basis and sales expenses		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)		
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)		
6b	Less direct expenses other than fundraising expenses			
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			
7a	Gross sales of inventory, less returns and allowances			
7b	Less: cost of goods sold			
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			
8	Other revenue (describe ► OIL & GAS)	8	2,015.	
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	174,563.	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	72,750.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	0.
	13	Professional fees and other payments to independent contractors	13	12,950.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ► See Other Expenses Statement)	16	77,862.
	17	Total expenses (add lines 10 through 16)	17	163,562.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,001.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1,464,332.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	1,475,333.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	1,476,612.	1,485,343.
23 Land and buildings	0.	0.
24 Other assets (describe ►)	0.	0.
25 Total assets	1,476,612.	1,485,343.
26 Total liabilities (describe ► See L-26 Stmt)	12,280.	10,010.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,464,332.	1,475,333.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

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Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b		
39 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b 501(c)(3) and (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,' complete Schedule L, Part I		X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ <u>Colorado</u>		

42a The books are in care of ▶ THE ORGANIZATION Telephone no ▶ (303) 504-9757
 Located at ▶ 2020 SOUTH ONEIDA STREET, #201 DENVER CO ZIP + 4 ▶ 80224

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
 If 'Yes,' enter the name of the foreign country ▶ _____

	Yes	No
42b		X
42c		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**

c At any time during the calendar year, did the organization maintain an office outside of the U S ?
 If 'Yes,' enter the name of the foreign country: ▶ _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ☐
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **43** _____

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

	Yes	No
44		X
45		X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.**46** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		<input checked="" type="checkbox"/>

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

47		<input checked="" type="checkbox"/>
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48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		<input checked="" type="checkbox"/>
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		<input checked="" type="checkbox"/>
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b If 'Yes,' was the related organization(s) a section 527 organization?

49b		
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50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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

Sign Here

Patricia H. Pansze
Signature of officer

1 3/2/10
Date

PATRICIA H. PANSZE, VicePresident Finance DENVER LYRIC OPERA GUILD
Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Firm's name (or yours if self-employed), address, and ZIP + 4

[Signature]
SCHAEFFER & ASSOCIATES, P.C.

02/17/10
Date

Check if self-employed ☐

Preparer's Identifying Number (See instructions)

2020 S ONEIDA ST STE 201
DENVER

CO 80224

EIN
Phone no (303) 504-9757

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

☒ Yes ☐ No

BAA

Form 990-EZ (2008)

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants'.)	31,685.	32,421.	32,082.	44,600.	48,939.	189,727.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 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.						
4 Total. Add lines 1-3	31,685.	32,421.	32,082.	44,600.	48,939.	189,727.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						26,355.
6 Public support. Subtract line 5 from line 4						163,372.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	31,685.	32,421.	32,082.	44,600.	48,939.	189,727.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	73,155.	61,466.	62,562.	66,775.	67,016.	330,974.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	2,295.	2,087.	2,378.	2,774.	2,015.	11,549.
11 Total support. Add lines 7 through 10						532,250.
12 Gross receipts from related activities, etc. (see instructions)					12	310,512.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	30.69 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	26.57 %

16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33-1/3 support test – 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐

17a 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ☒

b 10%-facts-and-circumstances test – 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

BAA

Schedule A (Form 990 or 990-EZ) 2008

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%
19a 33-1/3 support tests – 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3 support tests – 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

Pt II Line 17a: SEE ATTACHED STATEMENT

Other Income Part II, Line 10

Description: OIL & GAS

2004: 2295.

2005: 2087.

2006: 2378.

2007: 2774.

2008: 2015.

Form 990-EZ
Part II

Other Assets and Liabilities

2008

Name as Shown on Return
DENVER LYRIC OPERA GUILD

Employer Identification No
23-7225165

Line 24 - Other Assets:	Beginning of Year	End of Year
Totals to Form 990-EZ, Part II, line 24		

Line 26 - Total Liabilities:	Beginning of Year	End of Year
DEFERRED REVENUE	12,280.	10,010.
Totals to Form 990-EZ, Part II, line 26	12,280.	10,010.

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

ADVERTISING	3,460.
INSURANCE	2,638.
ROSTER	1,734.
NEWS LETTER	2,875.
ANNUAL MEETING	2,845.
ADMINISTRATION	328.
SUMMER PARTY	3,805.
FEES	10.
OPERA ON TUESDAY	22,606.
BANK CHARGES	129.
REGIONAL OPERA TOUR	4,806.
COMPETITION	27,963.
DUES AND SUBSCRIPTIONS	250.
LONG RANGE PLANNING	43.
TELEPHONE & MAILBOX	1,045.
WEBSITE	600.
PRESIDENT'S EXPENSES	173.
OFFICERS' EXPENSES	331.
MEMBERSHIP EXPENSE	643.
OPERA PLANE TOUR EXPENSES	768.
OUTREACH	310.
DONATIONS	500.

Total 77,862.

Form 990-EZ, Part I, Line 10

Grants and Similar Amounts PaidPurpose of Payment SCHOLARSHIP AWARD TO OPERA COMPETITION WINNER

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> JULIE BUNYAK 10628 WEST ROXBURY AVENUE LITTLETON CO 80127	NONE	6,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Part I, Line 10

Continued

Grants and Similar Amounts PaidPurpose of Payment SCHOLARSHIP AWARD TO OPERA COMPETITION WINNER

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> TAMMY COIL 7227 SOUTH SPRUCE STREET CENTENNIAL CO 80112	NONE	5,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment GRANT TO SUPPORT MUSIC EDUCATION

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> UNIVERSITY OF COLORADO, COLLEGE OF MUSIC 301 UCB BOULDER CO 80309	NONE	5,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment GRANT TO SUPPORT MUSIC EDUCATION

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> CENTRAL CITY ARTIST TRAINING PROGRAM 400 SOUTH COLORADO BOULEVARD, SUITE 530 DENVER CO 80246	NONE	7,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Part I, Line 10

Continued

Grants and Similar Amounts Paid

Purpose of Payment

GRANT TO SUPPORT MUSIC EDUCATION

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/>		
	OPERA COLORADO OUTREACH ENSEMBLE	NONE	
	695 SOUTH COLORADO BOULEVARD, SUITE 20		
	DENVER CO 80246		7,000.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment

OTHER GRANTS

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business <input type="checkbox"/> Person <input type="checkbox"/>		
	OTHER GRANTS LESS THAN \$5000		
			42,750.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Form 990-EZ, Schedule A, Part II, Section C., Line 17a
Part IV - Page 4 – Facts and Circumstances Test

Facts and circumstances – Public support test. Looking to the figures alone on page 2, of Schedule A, Part II of this Form 990-EZ, Denver Lyric Opera Guild (hereinafter “DLOG”) does not qualify as publicly supported under that test provided on Line 16a. However, Regulations provide that an organization may be publicly supported on the basis of the facts if it receives at least 10% of its support from the general public. This Schedule is a detailed statement of the facts upon which Denver Lyric Opera Guild should continue its tax-exemption as a publicly supported organization.

- 1) Ten-percent support requirement. As shown on page 4, Schedule A –DLOG’s support from the public is substantial – having increased in the 2008 year to 30.69% from 2007’s 26.57% - now THREE times the required 10% of its support from direct and indirect contributions.
- 2) Attraction of public support. Specifically, DLOG is organized and operated in a manner to attract new and additional public support on a continuous basis, as demonstrated below. DLOG maintains a constant and bona fide program for solicitation of funds from the general public, community, and/or its membership. DLOG fundraising activities are bona fide and continuous, balancing such solicitation to be reasonable so as to appeal to a broad range of supporters interested in operatic arts, but to avoid restricting participation of support to a limited number of persons.
- 3) Facts and circumstances. As further outlined below, over the last four years, and on an ongoing basis, there are a multitude of factors which show compliance by DLOG as a publicly supported organization.
 - a) Five Public Support Factors (additional requirements).
 - i) Percentage of financial support factor. In 2008 – DLOG’s 30.69% of public support is just shy of 33.3%. In 2001, DLOG was the beneficiary of an extraordinary devise of \$923,095 from one of its non-officer, non-founding members, Louise C. Conter. This unusual bequest was to ensure the DLOG’s support of young singers by supporting the Guild’s programs for many years to come. Previous to this unusual grant, DLOG qualified as a publicly supported organization under 509(a)(2), and if its public support continues to increase in 2009 as it has in 2008, it will again qualify under the safe-harbor, without looking to any facts and circumstances. The Conter Devise, while not decreasing its public support in terms of dollars, did increase the investment income of DLOG. Today, although amounts of public support have not decreased, the percentage of DLOG’s support from the general public sources is lower than before because it receives a higher percentage of its total support from investment income on its endowment funds due to the Conter Devise. Although Ms. Conter was a member, she should also be considered “general public” because she was not an original founder, nor an officer or foundation manager.

- ii) *Sources of support factor.* DLOG receives most all of its support directly or indirectly from a representative number of persons, rather than receiving a large part of its support from any single individual, family, organization, other foundation, or government sources. DLOG was founded over 40-plus years ago in 1965, and is the oldest volunteer opera support group in Colorado. The Guild is dedicated to opera education of it's over 300 members through the popular "*Opera on Tuesday*" programs and to the encouragement and financial support of young Colorado singers. This support is highlighted by the Annual DLOG Competition for Colorado Singers. The year 2008 marked the twenty-fourth year for this notable event. At the conclusion of the 2008 Competition, the Guild will have donated over \$454,500 in Competition awards to young Colorado singers. In addition, each year the Guild also awards vocal scholarships to gifted students attending selected Colorado colleges and universities. Over the years, these have amounted to \$362,000. In other words, although this organization concentrates on "opera" – a special field that can be expected to appeal to a limited number of persons – its support is broad.
- iii) *Representative governing body factor.* DLOG has a governing body (Officers and Standing Committees) that represents the broad interests of the public, and is not the personal or private interest of a limited number of donors. DLOG is a membership organization, represented by a governing body that includes individuals elected by its broadly based membership – such elections conducted according to written Bylaws of DLOG.
- iv) *Availability of public facilities or services factor.* As further evidence of its public support, DLOG provides services directly for the benefit of the general public on a continuing basis. DLOG provides educational services to the public through the provision of and distribution of educational opportunities and materials. Additionally, DLOG presents several definitive programs, such as its DLOG Competition and educational scholarships to accomplish its charitable work in the community.
- v) *Additional factors pertinent to membership organizations.* The facts show that DLOG, as a membership organization, is publicly supported:
- (1) In an effort to enroll a substantial number of persons in the community or area (taking into account the small urban population of Colorado and the nature of the organization's activities), DLOG's annual dues are only \$40 per year.
 - (2) The idea is to make DLOG membership available to a broad cross section of the interested public, rather than to restrict membership to a limited number of persons. Accordingly, DLOG has a variety of activities designed to appeal to persons having some broad common interest or purpose, "such as musical activities in the case of symphony societies" DLOG attempts to appeal to a broad spectrum of people interested in operatic music by supporting numerous events, competitions, and scholarships.

In summary, based upon an evaluation of multiple facts and circumstances, DLOG is a publicly supported organization, and should continue its tax-exempt status.