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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

2008

OMB No 1545-1150

Department of the Treasury Internal Revenue Service

SCANNED MAR 2 & 2010

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 org. anizations 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 ca	lendar	year, or tax year beginning	Jun 1	, 2008	B, and er	nding May 31		, 2009
В	Check if applicable		C Name of organization						dentification number
X	Address change	Please use IRS	DENVER LYRIC OPER	RA GUILD				23-72	25165
\vdash		label or print or	Number and street (or P O box		to street address)	Roc	om/suite	E Telephone	
H	Initial return	type See	2020 SOUTH ONEIDA	STREET		20	ı 1	(303)	986-5975
H	Termination Amended return	Specific Instruc-	City or town, state or country, as			120			
H	Application pending	tions.	DENVER		,	CO 80	224	F Group Ex	remption
							G Accounting r	Number nethod X	Cash Accrual
	• Section : m	ou i (c)(s iust atta	l) organizations and 4947(a)(ach a completed Schedule A	(1) nonexempt cna (Form 990 or 990	iritable trusts -EZ).		Other (speci		Cash
				<u> </u>	_==/:	-	H Check ►		anization is not
ı	Website: ► D	ENVE	RLYRICOPERAGUILD.C	ORG			required to a	ttach Sched	lule B (Form 990,
J	Organization type (check only one) — X 501(c) (3) ◀ (insert no) 4947(a)(1) or 527 990-EZ, or 990-PF).								,
K	Check ►	the orga	anization is not a section 509	(a)(3) supporting	organization a	nd its g	ross receipts are	normally no	t more than
	\$25,000 A retu	rn is no	t required, but if the organiza	ation chooses to fil	e a return, be	sure to	file a complete re	eturn	
L	Add lines 5b, 6b	o, and 7	b, to line 9 to determine gros	ss receipts, if \$1,0	00,000 or moi	re, file F	orm 990		
	ınstead of Form							► \$	174,563.
Pa			Expenses, and Change		ts or Fund	Balanc	ces (See the i	<u>nstruction</u>	
			ts, grants, and similar amour					1	38,579.
			revenue including governmer	nt fees and contra	cts			2	56,593.
		•	s and assessments					3	10,360.
	4 Investmen					1 - 1		4	67,016.
	I.		om sale of assets other than i er basis and sales expenses	inventory		5a 5b		<u> </u>	
R	1		er basis and sales expenses lile of assets other than inventory (Si	uhtraat In Eh fram In Ee) (att aab)				
Ē	-	-	tivities (complete applicable parts of		, , ,	mina shoo	k horo	5c	
* E > E Z U E			ot including \$		_	ning, chec	k fiere	□ 	
ũ	reported o	•		or conti	ributions	ا م ا			
E,	•) nses other than fundraising e	Nancoc Services		6a 6b			
		-	rom special events and activities (Si	•	0.62)	Opl		6 c	
			ventory, less returns and allo		e 0a)	7 a		80	
	b Less: cost			wances		7 b			
		-	oss) from sales of inventory (Subtract line 7h fr	om line 7a)			7c	
			be ► OIL & GAS		···· ···· · · · · · · · · · · · · · ·) 8	2,015.
			dd lines 1, 2, 3, 4, 5c, 6c, 7c	and 8)				-' ▶ 9	174,563.
_	i		ar amounts paid (attach sche			See I.	aler Stmt.	10	72,750.
			, ,	•				11	12,130.
X	12 Salaries,	other co	empensation, and employee t	henefits .	-CE	WED	701	12	0.
EXPESOE	13 Profession	nal fees	or for members compensation, and employee to and other payments to indep utilities, and maintenance	pendent contractor	S REUL		100	13	12,950.
N	14 Occupand	v, rent.	utilities, and maintenance			= 30	16.] Qt	14	
E	15 Printing, p	ublicati	ons, postage, and shipping			. <i>D</i> 20		15	
3			ibe ► See Other Expenses S	Statement	S REUS MAR		152)	16	77,862.
	17 Total expe	enses (add lines 10 through 16)		O Comments of	RM.	Marie Control	▶ 17	163,562.
	18 Excess or	(deficit) for the year (Subtract line 1	17 from line 9)		EN.		18	11,001.
N S	19 Net assets	s or fund	d balances at beginning of ye	ear (from line 27. d			ee with end-of-ve	ar	
N S E T	figure repo	orted or	n prior year's return)					19	1,464,332.
' T S			net assets or fund balances					20	
			d balances at end of year Co					▶ 21	1,475,333.
Pa	rt II Balaı	nce SI	neets. If Total assets on line		re \$2,500,000	or more			rm 990-EZ
			(See the instructions for	Part II)			(A) Beginning		(B) End of year
22	, ,		vestments				1,476,		1,485,343.
23		_	_					0. 23	0.
24	•	aescrib	e ►)				0. 24	0.
25		e (doos	who b Coo I 26 Ct-	L	,		1,476,		1,485,343.
26 27			ribe ► See L-26 Stm		June 215			280. 26	10,010.
_27	net assets or	runa pa	lances (line 27 of column (B) must agree with	iine 21)		1,464,	332. 27	1,475,333.

Form 990-EZ (2008) DENVER LYRIC OF	PERA GUILD		23	-722	25165 Page 2
Part III Statement of Program Se		(See the instruction	ons.)		Expenses
What is the organization's primary exempt purpose? FU				(Req	uired for 501(c)(3)
Describe what was achieved in carrying out th describe the services provided, the number of program title	e organization's exempt purpo persons benefited, or other re	oses. In a clear and concellevant information for each	cise manner, ach	4947	(4) organizations and (a)(1) trusts, optional thers)
28 SCHOLARSHIPS AWARDED TO	COMPETITION FINALI	STS AND			
SCHOLARSHIPS TO VOICE ST	UDENTS AT COLORADO	COLLEGES AND			
UNIVERSITIES. ASSISTANCE	WITH APPRENTICE P	ROGRAMS.			
	nis amount includes foreign gr		▶	28 a	72,750.
29 EDUCATIONAL OPERA TOURS					
EDUCATIONAL PROGRAMS FOR	_MEMBERS_THROUGH_O	PERA PROGRAMS.			
	is amount includes foreign gra		•	29 a	27,412.
30 OPERA COMPETITION EXPENS COMPETITION FOR COLORADO		THE 2007			
(Grants \$ 0.) If the	nis amount includes foreign gra	ants, check here		30 a	27,963.
Other program services (attach schedule					
	nis amount includes foreign gra	ants, check here	▶ □	31 a	
32 Total program service expenses (add lii		-	▶	32	128,125.
Rart IV List of Officers, Directors					
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0)	(d) Contributions employee benefit plar deferred compensa	is and	(e) Expense account and other allowances
CAROLE CRUSON		,			
103 NORMANS STREET	PRESIDENT				
GOLDEN CO 80403	20.00	0.		0.	0.
LYNN HARRINGTON					
9997 RALEIGH STREET	PRESIDENT-ELECT	_			_
WESTMINISTER CO 80031	4.00	0.		0.	0.
PATRICIA TILTON	CECDEEN DV				
8080 E DARTMOUTH AVE. #36 DENVER CO 80231	SECRETARY 4.00	0.		0.	0
JACKLYN WRITZ	4.00	0.		٠.	0.
2800 S. UNIVERSUTY BLVD., #77	TREASHRER	_			
DENVER CO 80210	4.00	0.		0.	0.
KAREN MOHR		- 0.			
6226 W JEFFERSON AVE.	VICE-PRESIDENT				
DENVER CO 80235	4.00	0.		0.	0.
TRISH PANSZE			•		
11786 W 53RD PLACE	VICE-PRESIDENT				
ARVADA CO 80002	4.00	0.		0.	
PHYLLIS WICKLUND					
8101 E DARTMOUTH, #57	VICE-PRESIDENT				
DENVER CO 80231	4.00	0.		0.	0.
MARADITH WILKINS					
6194 S BENTON CT.	VICE-PRESIDENT				•
LITTLETON CO 80123	4.00	0.	.	0.	_0.
MAVIS BRISSE	VICE-PRESIDENT				
DENVER CO 80236	4.00	0.		0.	0.
DENVEROOCO250	1.00				
-					
					
		-11-1			· · · · · · · · · · · · · · · · · · ·
					
	<u> </u>				

33 Did the organization engage in any activity not previously reported to the IRS? If Yes, "attach a detailed description of each activity" 34 Wer say dysages made to the arganizing or governing deciments but not reported to the IRS? If Yes, "attach a conformed copy of the changes 34	<u>. a</u>	Tet V Other information (Note the statement requirement in General instruction V.)			·
a 24 Wee any charges made to the organization go overlaing documents but not reported to the initial Times, attach a conformed capy of the changes 33 Mere any charges made to the organization or controlled to the initial times. The organization had recover from becauses activated, such as these reported on leves 2, 6a, and 7a (among others), but not recorded on form 990.T, and 16 the organization had recovered the interest in organization organization and the organization had recovered the second price of the organization had recovered the second price of the organization had recovered the second price of the organization of the organi				Yes	No
Were any changes made to the organization or covering documents but not reported to the ites? If "res," state is conformed copy of the changes If the organization had more from business advised, such as those experted on lines 2, 8s, and 7a (among others), but not reported on from 990.T, addition is a lateral episating year resolvent for promptive the more on from 390.T	33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of			
35 if the organization had account from Numerics activates, such as these reported in lines 2, 6a, and 7a (among others), but not reported on from 1990.T, at statement explaining your reason for not reporting the social en firm 201.T. a Did the organization have currelated business gross income of \$1,000 or more or 6603(e) notice, reporting, and proxy lax requirements? b) If Yes, its third a dax return on Form 990-T for this year? 35 Was there a liquidation, dissolution, termination, or substantial contraction during the year? 17 Yes, complete opinication pairs of Schedule II. 18 Did the organization to protect and such that year? 36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? 18 Post the organization before year and still impaid at the structures. 18 Did the organization before year and still impaid at the start of the period covered by this return? 38 Did the organization before year and still impaid at the start of the period covered by this return? 38 Did the organizations before year and still impaid at the start of the period covered by this return? 38 Did (2)(7) organizations before year and still impaid at the start of the period covered by this return? 39 Did Gross receipts, included on line 9, the public use of club facilities. 39 Did Gross receipts, included on line 9, the public use of club facilities. 40 a 501(c)(3) organizations before year did the organization organization during the year under section 4911 + section 4912 + section					+
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? 35 bit If Yes, its at these at ax return on Form 990-T for this year? 36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? 37 bit If Yes, its interest and product generatives, direct or indices, as distributions. 38 bit If Yes, its interest and product generatives, direct or indices, as distributions. 39 bit Other organization for Form 1120-POL for this year? 39 bit Other organization the Form 1120-POL for this year? 39 bit If Yes, complete application pairs to Schedule N. Part II and enter the total amount involved. 39 bit Other organization brown 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? 38 bit Yes, Complete Schedule L., Part II and enter the total amount involved. 39 bit (Yes) organizations Enter 39 bit (Yes) organizations Enter amount of tax imposed on the organization during the year and settle start of the decome ware of an excess benefit transaction from a prior year? 40 bit of Schedule Schedule II response to the organization engage in any section 4998 excess benefit transaction during the year and organizations. All any time during the tax year, was the organization a party to a prohibited tax. 40 bit the states with which a copy of this return is filled. 40 city organization and proving the organization and party to a prohibited tax. 40 city organization and proving the organization organization and party to a prohibited tax. 41 city the states with which a copy of this return is filled. 42 city organization are organization organization maintain an office outside of the U.S.? 42 city organization maintain any donor advised from	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	34	-	<u> </u>
proxy tax requirements? Bit If Yes, if said at lax return on Form 990-T for this year? 35 bit If Yes, if said there a floudation, dissolution, termination, or substantial contraction during the year? 37 a first amount of political expendance, direct or indirect, as described in the instructions by Drd the organization before mitigate, direct or indirect, as described in the instructions by Drd the organization before mitigate, director, trustee, or key employee or were any such ioans made in a prior year and still unpaid at the start of the period covered by this return? 38 a Drd the organization before from 120-POL for this year? 38 a Drd the organization before from year and still unpaid at the start of the period covered by this return? 38 bit If Yes, 'complete Schedule L, Part II and enter the total amount involved 39 501(c)(7) organizations Enter a instation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities 40 a 501(c)(3) organizations Enter a instation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities 40 a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 \(\)	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			
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? 17 Yes, 'complete applicable pairs of Schedule 1, and the return of the period of the per		a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and			l
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? 37 a Intel amount of placial appetitudes, dies of mider, a discount of the period of Schedule N 37 a Intel amount of placial appetitudes, dies of mider, a discount of the period covered by this return? 38 b If the organization bring from 1120-POL for this year? 37 b If Yes, complete Schedule L, Part II and enter the total amount moved amount moveled 38 b If Yes, complete Schedule L, Part II and enter the total amount moveled 38 b If Yes, complete Schedule L, Part II and enter the total amount moveled 38 b If Yes, complete Schedule L, Part II and enter the total amount moveled 38 b If Yes, complete Schedule L, Part II and enter the total amount moveled 39 b If Yes, complete Schedule L, Part II and enter the total amount moveled 39 b If Yes, complete Schedule L, Part II and enter the total amount moveled 39 b If Yes, complete Schedule L, Part II and enter the total amount moveled 39 b If Yes, complete Schedule L, Part II and enter the total amount moveled 39 b If Yes, in a display the year under section 4912 f If Yes, in a display the year under section 4912 f If Yes, in a display the year under section 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in a display the year under sections 4912 f If Yes, in the year under sections 4912 f If Yes, in the year under year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country is the year year, and the organization maintain any donor advised funds? If Yes, if Yes in yea					X
If Yes, complete applicable parts of Schedule N 36		· ·	330		-
b Did the organization file Form 1120-POL for this year? 38 a 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? 38 b 39 b 3		If 'Yes,' complete applicable parts of Schedule N	36		х
38 a 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? 38 a			276		
any such loans made in a prior year and still unpaid at the start of the period covered by this return? 38a		· · · · · ·	3/0	-	^
amount involved 3 501(c)/7 organizations Enter a Initiation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities 40 a 501(c)/3 organizations Enter amount of tax imposed on the organization during the year under section 4911 \rightarrow section 4912 \rightarrow section 4912 \rightarrow section 4915 \rightarrow section 4912 \	38	a 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?	38 a		Х
39 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities 39 b b Gross receipts, included on line 9, for public use of club facilities 840 a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 + , section 4912 + , section 4955 + , section 4955 +		b If 'Yes,' complete Schedule L, Part II and enter the total			
a initiation fees and capital contributions included on line 9 b Gross receipts, included on line 9, for public use of club facilities da 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 \rightarrow section 4912 \rightarrow section 4912 \rightarrow section 4912 \rightarrow section 4915 \rightarrow section 4915 \rightarrow section 4912 \rightarrow section 4915 \rightarrow section 4912 \rightarrow section 4916 \rightarrow section 4916 \rightarrow section 4916 \rightarrow section 4916 \rightarrow section 4912 \rightarrow 497 \right	39				
b Gross receipts, included on line 9, for public use of club facilities 40 a 501 (c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 \rightarrow section 4912 \rightarrow section 4912 \rightarrow section 4912 \rightarrow section 4955 \rightarrow b 501 (c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year under sections 4912 (4) organization but in the year under sections 4912 (4) organization but in the year under sections 4912 (4) organization organization managers or disqualified persons during the year under sections 4912 (4) 4955, and 4958 d Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912 (4) 4955, and 4958 d Enter amount of tax on line 40c tembursed by the organization a party to a prohibited tax sheller transaction? If Yes, complete Form 8886-1 List the states with which a copy of this return is filed \rightarrow Colorado 42a The books are in care of \rightarrow THE ORGANIZATION Total DENVER CO 2P+4 \rightarrow 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)? 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: \rightarrow 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: \rightarrow 43 Section 4947(a)(1) nonexempt charitable trusts filling Form 990-22 in lieu of Form 1041 –					
b 501 (c)(3) and (4) organizations. Did the organization engage in any section 4955 b b 501 (c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year of did the become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I c Enter amount of tax mones do no reganization 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 40e			1 .		
b 501c/(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? 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 sheller transaction? If Yes, complete Form 886-1. List the states with which a copy of this return is filed > Colorado 42a The books are in care of > THE ORGANIZATION	40	a 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under			
year or did it become aware of an excess benefit transaction from a prior year? If Yes, 'c omplete Schedule L, Part I 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 remulured 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 8985-T 40e		section 4911 ►, section 4912 ►, section 4955 ►			
fir Yes, complete Schedule L, Part I c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4959 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 40e	I	b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the			
de 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 40e		year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I	40 b		x
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 1. List the states with which a copy of this return is filed COlorado 1. List the states with which a copy of this return is filed COlorado 1. Colorado 1. Telephone no COliP+4 80224 2. A The books are in care of THE ORGANIZATION Located at 2020 SOUTH ONEIDA STREET, #201 DENVER COliP+4 80224 3. A tany 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 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 US? If 'Yes,' enter the name of the foreign country: 3. 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 4. Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 1. Section 512(b)(13)? If 'Yes,' 4. Section 512(b)(13)? If 'Yes,'		c Enter amount of tax imposed on organization managers or disqualified persons during the			
e All organizations At any time during the tax year, was the organization a party to a prohibited tax sheller transaction? If 'Yes,' complete Form 8886-T List the states with which a copy of this return is filed ► Colorado 42 a 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 ► 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 filling 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 Yes No 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' 45 X		· · · · · · · · · · · · · · · · · · ·			
shelter transaction? If 'Yes,' complete Form 8886-T List the states with which a copy of this return is filed > Colorado 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)? 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: > 42c					
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)? 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 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' 45 Is any related organization as controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' 45 X	,	shelter transaction? If 'Yes,' complete Form 8886-T	40 e		х
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 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: 42c X 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 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' X	41	List the states with which a copy of this return is filed ► Colorado			
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 See the instructions for exceptions and filling 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: 42c	42:	'			
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 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 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		At any time during the calendar year, did the organization have an interest in or a signature or other authority over a		Yes	
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 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 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			42b		Х
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 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 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		See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts			
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 Yes No Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 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	•		42c		<u> </u>
Yes No 144 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 15 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 15 X	43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here		► 🗆	
Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44		and enter the amount of tax-exempt interest received or accrued during the tax year			
Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 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 45 X				Yes	No
of Form 990-EZ 44	44	Did the organization maintain any donor advised funds? If 'Yes' Form 990 must be completed instead			
Form 990 must be completed instead of Form 990-EZ 45 X	•	of Form 990-EZ	44		X
	45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,'			
		Form QQD must be completed instead at Form QQD.F7	I 45	Ī	X

Form 990-EZ ((2008)	DENVER	LYRIC	OPERA	GUILD

DENVER

BAA

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

23-7225165

Page 4

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. Yes No 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 46 46 Х 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II 47 X 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E 48 X 49a Did the organization make any transfers to an exempt non-charitable related organization? 49 a b If 'Yes,' was the related organization(s) a section 527 organization? 49 b 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' (b) Title and average (c) Compensation (d) Contributions to employee benefit plans and deferred compensation (e) Expense account and other allowances (a) Name and address of each employee paid more than \$100,000 hours per week devoted to position NONE Total number of other employees paid over \$100,000 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 Signature of officer Here LICEP<u>resident Finance</u> DENVER LYRIC OPERA GULL Type or print name and title Preparer's Identifying Number (See instructions) Date Check if Paid signature 02/17/10 employed Pre-Firm's name (or yours if self-employed), address, and ASSOCIA ΈS parer's 2020 S ONEIDA ST SŤE 201 Use EIN Only 80224 (303)504-9757

CO

Phone no

►X Yes No Form 990-EZ (2008)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization Employer identification number DENVER LYRIC OPERA GUILD 23-7225165 Part | Reason for Public Charity Status (All organizations must complete this part.) (see instructions) The organization is not a private foundation because it is (Please check only one organization) 1 A church, convention of churches or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E) 3 A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H) 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section** 170(b)(1)(A)(iv). (Complete Part II) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described 7 X in section 170(b)(1)(A)(vi). (Complete Part II) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) 9 An organization that normally receives (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions) 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. Type II c | Type III - Functionally integrated a | Type I h Type III - Other By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? g Yes No (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11 g (i) a family member of a person described in (i) above? 11 g (ii) a 35% controlled entity of a person described in (i) or (ii) above? 11 g (iii) Provide the following information about the organizations the organization supports h (i) Name of Supported Organization (ii) EIN (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) (v) Did you notify the organization in (iv) is the (vi) Is the (vii) Amount of Support organization in col (i) listed in your governing document? e organization in col (i) of your support? organization in col (i) organized in the Yes No Yes No Yes No Total

Schedule A (Form 990 or 990-EZ) 2008 DENVER LYRIC OPERA GUILD 23-7225165

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

Sec	tion A. Public Support	ed the box on line s	5, 7, 0r 0 0r 1 art 1	,				
begi	ndar year (or fiscal year nning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 200	8	(f) Total
1	Gifts, grants, contributions and membership fees received (Do not include 'unusual grants ')	31,685.	32,421.	32,082.	44,600.	48,9	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.	48,9	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)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			, de 25 ° 5 ° 5 ° 5 ° 5 ° 5 ° 5 ° 5 ° 5 ° 5	*	****	26,355.
6	Public support. Subtract line 5 from line 4				ŀ			163,372.
Sec	tion B. Total Support	<u> </u>						103,372.
Cale	ndar year (or fiscal year nning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 200	8	(f) Total
7	Amounts from line 4	31,685.	32,421.	32,082.	44,600.	48,9	39.	189,727.
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	73,155.	61,466.	62,562.	66,775.	67,(016.	330,974.
9	Net income form unrelated business activities, whether or not the business is regularly carried on			·				
10	Other income Do not include gain or loss form the sale of capital assets (Explain in Part IV.)	2,295.	2,087.	2,378.	2,774.	2,0	015.	11,549.
11	Total support. Add lines 7 through 10							532,250.
12	Gross receipts from related activi	ties, etc (see instr	ructions)				12	310,512.
	First five years. If the Form 990 organization, check this box and	stop here		third, fourth, or	fifth tax year as a	section 50	1(c)(3)	▶ □
	tion C. Computation of Pul							
	Public support percentage for 200 Public support percentage for 200	•	``	11, column (f)			14 15	30.69% 26.57%
	33-1/3 support test – 2008. If the and stop here. The organization	organization did n	not check the box		ne line 14 is 33-1/3	3 % or mor		
t	33-1/3 support test — 2007. If the and stop here. The organization of	organization did n	ot check a box on	line 13, or 16a, a	and line 15 is 33-1	/3% or mo	re, che	_
17 a	10%-facts-and-circumstances te or more, and if the organization r the organization meets the 'facts-	neets the 'facts-and	d-circumstances' t	test, check this bo	x and stop here.	Explain in l	⊃art IV	how
	organization meets the 'facts-and	neets the 'facts-and I-circumstances' te	d-circumstances' t est The organizat	test, check this bo tion qualifies as a	ox and stop here. publicly supporte	Explain in l d organizat	Part IV tion.	how the
18 BAA	Private foundation. If the organiz	ation did not check	k a box on line, 13	s, 16a, 16b, 17a, c		_		uctions 200 EZ 2008

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

	(Complete only if you chec	ked the box on lir	ne 9 of Part I.)					
<u>Sec</u>	tion A. Public Support							
	ndar year (or fiscal yr beginning in)►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 200	8	(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							
7 a	Total. Add lines 1-5 Amounts included on lines 1, 2, 3 received from disqualified persons Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of							
c	the total of lines 9, 10c, 11, and 12 for the year or \$5,000 Add lines 7a and 7b	-						
	Public support (Subtract line							
•	7c from line 6)							
Sec	tion B. Total Support			<u></u>				
	ndar year (or fiscal yr beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 200	 8	(f) Total
	Amounts from line 6	. ,		`,		(3,233		
	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources							
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975							
	Add lines 10a and 10b Net income from unrelated business activities not included inline 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)							
	Total support. (add Ins 9, 10c, 11, and 12) [First five years. If the Form 990 is organization, check this box and	s for the organiza	tion's first, second	d, third, fourth, or	fifth tax year as a	, a section 501	(c)(3) <u> </u>
Sec	tion C. Computation of Pul		ercentage					
	Public support percentage for 200			e 13, column (f))	-		15	%
	Public support percentage from 2		•			ļ	16	%
Sec	tion D. Computation of Inv	estment Incor	ne Percentage	9				
17	Investment income percentage fo	r 2008 (line 10c, e	column (f) divided	by line 13, colum	ın (f))		17	%
18	Investment income percentage from	om 2007 Schedule	e A, Part IV-A, Ime	e 27h			18	%
	33-1/3 support tests — 2008. If th more than 33-1/3%, check this bo	ox and stop here.	The organization	qualifies as a pub	licly supported or	ganızatıon		▶ 📗
	33-1/3 support tests — 2007. If th is not more than 33-1/3%, check	this box and stop	here. The organiz	ration qualifies as	a publicly suppor	ted organiza	tion	and line 18 ►
20	Private foundation. If the organiz	ation did not ched	k a box on line 14	1, 19a, or 19b, ch	eck this box and s	ee instructio	ns	>

	e A (Form 990 or 990-EZ) 20	008 DENVER	LYRIC OF	PERA GUILD	23-722516	5 Page 4
Part IV	Supplemental Information Part II, line 17a or	rmation. Comp 17b; or Part III	lete this pa , line 12. F	art to provide the Provide any othe	e explanation required by Part I er additional information. (see in	i, line 10; structions)
Pt_II	Line 17a: SEE AT	TACHED STA	TEMENT			
Other					·	
Descr	iption: OIL & GAS	<u>-</u>				-
2004:	_2295.					
2005:	_2087.					
2006:	2378.	-			· 	
2007:	2774.	-				-
2008:	2015.			·	. – – – – – – – – – – – – – – – – – – –	
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-						

Form 990-EZ Part II

Other Assets and Liabilities

2008

12,280.

10,010.

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.			
		_			

TEEW1801 SCR 04/21/08

Totals to Form 990-EZ, Part II, line 26

Form 990-EZ, Part I, Line 16 **Other Expenses Statement**

Other expenses (describe)
ADVERTISING
INSURANCE

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	77 969

Total

77,862.

Form 990-EZ, Part I, Line 10 **Grants and Similar Amounts Paid**

Purpose of Payment	SCHOLARSHIP AWARD TO	OPERA COMPETITIO	ON WINNER
Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATIONAL	Business Person X JULIE BUNYAK 10628 WEST ROXBURY AVENUE LITTLETON CO 80127	NONE	6,000.

		<u> </u>
If property other Description of P	than cash was given, the following additional information needs to be provided: roperty	
Date of Gift		
Book Value	How Book Value Determined	
FMV	How FMV Determined	

Form 990-EZ, Part I, Line 10

Grants and Similar Amounts Paid

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Co	nti	nı	ıea

		· · · · · · · · · · · · · · · · · · ·				
Purpose of Payr	nent	SCHOLARSHIP AWARD TO	OPERA COMPETITIO	ON WINNER		
Class of Activi	Activity Grantee's Name and Address		Grantee's Relationship	Amount Given		
EDUCATIONAL		Business Person X TAMMY COIL 7227 SOUTH SPRUCE STREET CENTENNIAL CO 80112	NONE	5,000.		
If property other Description of Pi Date of Gift		n cash was given, the following additional in	nformation needs to be p	rovided:		
Book Value	,	How Book Value Determined				
FMV		How FMV Determined				
Purpose of Payn	nent	GRANT TO SUPPORT MUS	IC EDUCATION			
Class of Activity	ty	Grantee's Name and Address	Grantee's Relationship	Amount Given		
EDUCATIONAL		Business X Person UNIVERSITY OF COLORADO, COLLEGE OF MUSIC 301 UCB BOULDER CO 80309	NONE	5,000.		
If property other Description of Pi Date of Gift		n cash was given, the following additional in	nformation needs to be p	rovided.		
Book Value		How Book Value Determined				
FMV		How FMV Determined				
Purpose of Payn	nent	GRANT TO SUPPORT MUS	IC EDUCATION			
Class of Activit	ty	Grantee's Name and Address	Grantee's Relationship	Amount Given		
EDUCATIONAL		Business X Person CENTRAL CITY ARTIST TRAINING PROGRAM 400 SOUTH COLORADO BOULEVARD, SUITE 530 DENVER CO 80246	NONE	7,000.		
If property other Description of Pr Date of Gift		n cash was given, the following additional in	nformation needs to be p	rovided [.]		
Book Value	How Book Value Determined					
FMV	How FMV Determined					

Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Continued

Grants and Simi	ııar <i>i</i>	Amounts Paid	,			
Purpose of Payn	nent	GRANT TO SUPPORT MUSIC EDUCATION				
Class of Activity		Grantee's Name and Address	Grantee's Relationship	Amount Given		
EDUCATIONAL		Business X Person OPERA COLORADO OUTREACH ENSEMBLE 695 SOUTH COLORADO BOULEVARD, SUITE 20 DENVER CO 80246	NONE	7,000.		
If property other Description of Pr Date of Gift		n cash was given, the following additional in	oformation needs to be p	provided.		
Book Value		How Book Value Determined				
FMV		How FMV Determined				
Purpose of Payn	nent	OTHER GRANTS	-			
Class of Activity		Grantee's Name and Address	Grantee's Relationship	Amount Given		
EDUCATIONAL		Business Person OTHER GRANTS LESS THAN \$5000		42,750.		
				42,730.		
If property other Description of Pr Date of Gift		n cash was given, the following additional in rty	formation needs to be p	provided:		
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) <u>Facts and circumstances</u>. 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.