Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds 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*

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 9/01 **, 2008, and ending** 8/31 **, 2009**

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

Please use IRS label or print or type See Specific Instructions.

C
RAGAZZI BOYS CHORUS
20 N. SAN MATEO DRIVE #9
SAN MATEO, CA 94401

D Employer identification number 94-3080142

E Telephone number 650-342-8785

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: ► WWW.RAGAZZI.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 ► $ 736,117.

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

	Line	Description			Line	Amount
REVENUE	1	Contributions, gifts, grants, and similar amounts received			1	306,830.
	2	Program service revenue including government fees and contracts			2	405,513.
	3	Membership dues and assessments			3	
	4	Investment income			4	6,842.
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch)			5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a			
	b	Less direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a	7,371.		
	b	Less cost of goods sold	7b	5,026.		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	2,345.
	8	Other revenue (describe ► SEE STATEMENT 1)			8	9,561.
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►			9	731,091.
EXPENSES	10	Grants and similar amounts paid (attach schedule)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	300,316.
	13	Professional fees and other payments to independent contractors			13	10,512.
	14	Occupancy, rent, utilities, and maintenance			14	82,019.
	15	Printing, publications, postage, and shipping			15	5,285.
	16	Other expenses (describe ► SEE STATEMENT 2)			16	227,055.
	17	**Total expenses** (add lines 10 through 16) ►			17	625,187.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	105,904.
	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	230,969.
	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	336,873.

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JAN 1 5 2010
OGDEN, UT

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.

Line	(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	199,590.	22	263,571.
23	Land and buildings		23	
24	Other assets (describe ► SEE STATEMENT 3)	43,084.	24	90,633.
25	**Total assets**	242,674.	25	354,204.
26	**Total liabilities** (describe ► SEE STATEMENT 4)	11,705.	26	17,331.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	230,969.	27	336,873.

9
9

Part III | Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? SEE STATEMENT 5

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

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

28	SEE STATEMENT 6 (Grants $) If this amount includes foreign grants, check here ► ☐	28a	107,467.
29	SEE STATEMENT 7 (Grants $) If this amount includes foreign grants, check here ► ☐	29a	28,595.
30	SEE STATEMENT 8 (Grants $) If this amount includes foreign grants, check here ► ☐	30a	67,535.
31	Other program services (attach schedule) SEE STATEMENT 9 (Grants $) If this amount includes foreign grants, check here ► ☐	31a	184,007.
32	**Total program service expenses** (add lines 28a through 31a) ►	32	387,604.

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 10		82,400.	0.	0.

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	33		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	34		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?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N	36		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?	37b		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?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 0., section 4912 ► 0., section 4955 ► 0.			
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	40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Enter amount of tax on line 40c reimbursed by the organization ► 0.			
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		X

41 List the states with which a copy of this return is filed ► CA

42a The books are in care of ► TRISH OAKLEY Telephone no ► 650-342-8785
Located at ► 20 N. SAN MATEO DRIVE #9 SAN MATEO CA ZIP + 4 ► 94401

			Yes	No
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. ►	42b		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. ►	42c		X

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

			Yes	No
44	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

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. SEE STATEMENT 11

			Yes	No
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	46		X
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
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49 a		X
b	If 'Yes,' was the related organization(s) a section 527 organization?	49 b		

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 ►		

Sign Here

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.

► Trish Oakley — Signature of officer | 01/11/10 — Date

► TRISH OAKLEY EXECUTIVE DIRECTOR — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	► DOUGLAS W. REGALIA	Date JAN 07 2010	Check if self-employed ► ☐ Preparer's Identifying Number (See instructions) N/A
Firm's name (or yours if self-employed), address, and ZIP + 4	► REGALIA & ASSOCIATES, CPAS 103 TOWN & COUNTRY DR., STE. K DANVILLE, CA 94526		EIN ► N/A Phone no ► 925-314-0390

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: RAGAZZI BOYS CHORUS

Employer identification number: 94-3080142

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

The organization is not a private foundation because it is (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

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).** (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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III – Functionally integrated **d** ☐ Type III – Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

			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?	**11g (i)**		
(ii)	a family member of a person described in (i) above?	**11g (ii)**		
(iii)	a 35% controlled entity of a person described in (i) or (ii) above?	**11g (iii)**		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1-9 above or IRC section **(see instructions)**)	**(iv)** Is the organization in col (i) listed in your governing document?		**(v)** Did you notify the organization in col (i) of your support?		**(vi)** Is the organization in col (i) organized in the US ?		**(vii)** Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

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

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

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')	213,011.	320,937.	272,707.	225,784.	306,830.	1,339,269.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
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						0.
4 **Total.** Add lines 1-3	213,011.	320,937.	272,707.	225,784.	306,830.	1,339,269.
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)						0.
6 **Public support.** Subtract line 5 from line 4						1,339,269.

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	213,011.	320,937.	272,707.	225,784.	306,830.	1,339,269.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	896.	3,903.	5,697.	4,738.	6,842.	22,076.
9 Net income form unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income Do not include gain or loss form the sale of capital assets (Explain in Part IV) SEE PART IV			2,101.	8,555.	9,561.	20,217.
11 **Total support.** Add lines 7 through 10						1,381,562.

12 Gross receipts from related activities, etc. (see instructions) **12** 0.

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	96.9 %
15	Public support percentage for 2007 Schedule A, Part IV-A, line 26f	15	96.6 %

16 a **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 ► ☐

17 a **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 ► ☐

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 form 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 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)						
13 **Total support.** (add lns 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 ► ☐

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 ► ☐

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 ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV **Supplemental Information.** Complete this part to provide the 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)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: RAGAZZI BOYS CHORUS

Employer Identification number: 94-3080142

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► ______

4 Number of states where property subject to conservation easement is located ► ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1 ► $ ______

(ii) Assets included in Form 990, Part X ► $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► $ ______

b Assets included in Form 990, Part X ► $ ______

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

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

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

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

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

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

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

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

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

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

b If 'Yes,' explain the arrangement in Part XIV

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► ______ %
b Permanent endowment ► ______ %
c Term endowment ► ______ %

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		23,339.	13,224.	10,115.
e Other		47,294.	36,159.	11,135.
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ►				21,250.

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Part VII Investments–Other Securities See Form 990, Part X, line 12. N/A

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

Part VIII Investments–Program Related (See Form 990, Part X, line 13) N/A

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

Part IX Other Assets (See Form 990, Part X, line 15) N/A

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

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
ACCRUED PAYROLL LIABILITIES	14,470.
Total. *Column (b) Total (should equal Form 990, Part X, col (B) line 25)* ►	14,470.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII,column (A), line 12)	731,091.
2	Total expenses (Form 990, Part IX, column (A), line 25)	625,187.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	105,904.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4-8	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	105,904.

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

1	Total revenue, gains, and other support per audited financial statements			1	736,117.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	736,117.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-5,026.		
c	Add lines **4a** and **4b**			4c	-5,026.
5	Total revenue. Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12.)			5	731,091.

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

1	Total expenses and losses per audited financial statements			1	630,213.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	630,213.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**:				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	-5,026.		
c	Add lines **4a** and **4b**			4c	-5,026.
5	Total expenses Add lines **3** and **4c** (This should equal Form 990, Part I, line 18)			5	625,187.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Part XIV Supplemental Information *(continued)*

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

OTHER INCOME	$ 9,561.
TOTAL	$ 9,561.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ADVERTISING AND PROMOTION	$ 112.
BANK AND PROCESSING FEES	8,986.
DEPRECIATION	7,158.
EQUIPMENT RENTAL & MAINTENANCE	7,976.
FUNDRAISING AND HOSPITALITY	14,716.
INFORMATION TECHNOLOGY	2,603.
INSURANCE	5,365.
MISCELLANEOUS	3,215.
MUSIC/BOOKS/MATERIALS	9,714.
OFFICE EXPENSES	3,147.
OUTSIDE PROFESSIONAL FEES	70,408.
TRAVEL	97,840.
UNIFORMS AND COSTUMES	841.
X COGS REFLECTED ELSEWHERE	-5,026.
TOTAL	$ 227,055.

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
ACCOUNTS RECEIVABLE	$ 186.	$ 40,000.
INVENTORIES	17,979.	19,829.
MACHINERY AND EQUIPMENT	5,295.	10,115.
MISCELLANEOUS	10,586.	11,135.
PREPAID EXPENSES AND DEFERRED CHARGES	9,038.	9,554.
TOTAL	$ 43,084.	$ 90,633.

STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	BEGINNING	ENDING
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	$ 404.	$ 2,061.
ACCRUED PAYROLL LIABILITIES	11,301.	14,470.
DEFERRED REVENUE	0.	800.
TOTAL	$ 11,705.	$ 17,331.

STATEMENT 5
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

FOUNDED IN 1987, RAGAZZI BOYS CHORUS IS A REGIONAL CENTER FOR MUSIC EDUCATION AND PERFORMANCE FOR BOYS AND YOUNG MEN, AGES 7-18. MORE THAN 150 SINGERS FROM 86 SCHOOLS IN 26 BAY AREA COMMUNITIES INCLUDING SAN MATEO, SANTA CLARA AND SANTA CRUZ COUNTIES PARTICIPATE IN THIS INTERNATIONALLY RECOGNIZED PROGRAM.

RAGAZZI'S MISSION IS TO:

* PERFORM THE BEST TRADITIONAL AND INNOVATIVE CHORAL LITERATURE.
* PROVIDE MUSICAL TRAINING - DEVELOPING SKILLS IN EAR TRAINING AND SIGHT SINGING, AN UNDERSTANDING OF THEORY, AND AN APPRECIATION OF MUSIC AND THE ARTS IN GENERAL.
* OFFER ALL BOYS THE OPPORTUNITY FOR PERSONAL, INTELLECTUAL AND ARTISTIC GROWTH, FOSTERING SUCH QUALITIES AS SELF-CONFIDENCE, COOPERATION, LEADERSHIP, SENSITIVITY AND A COMMITMENT TO EXCELLENCE.
* ENRICH THE COMMUNITY THROUGH ITS GIFT OF MUSIC, AND ITS EDUCATION OF BOYS TO BE CONTRIBUTING MEMBERS OF SOCIETY.

STATEMENT 6
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

MUSIC CAMP
RAGAZZI IS COMMITTED TO EXCELLENCE IN MUSIC AND ALL THE GOOD THINGS THAT BRINGS TO OUR YOUNG ARTISTS AND SOCIETY'S NEXT GENERATION. TO THAT END, RAGAZZI HOSTS MUSIC CAMPS IN ORDER TO CHALLENGE PARTICIPANTS AND GIVE THEM THE TOOLS AND THE FREEDOM TO IMAGINE WHO THEY MIGHT BECOME.

STATEMENT 7
FORM 990-EZ, PART III, LINE 29
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

GIGS AND CONCERTS
THE CHORUS GIVES CONCERTS THROUGHOUT THE BAY AREA INCLUDING BELMONT, BERKELEY, REDWOOD CITY, PACIFICA, PALO ALTO, PORTOLA VALLEY, SAN CARLOS, SAN FRANCISCO, SAN MATEO AND SARATOGA.

STATEMENT 8
FORM 990-EZ, PART III, LINE 30
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

TOURING
RAGAZZI REGULARLY TOURS IN THE UNITED STATES AND ABROAD TO DEVELOP RAGAZZI'S REPUTATION FOR PERFORMANCE EXCELLENCE. RAGAZZI HAS TOURED INTERNATIONALLY IN CANADA (1990), RUSSIA (1992), EASTERN EUROPE (1995), ITALY (1998), JAPAN (1999), THE BRITISH ISLES (2001), SPAIN AND PORTUGAL (2004), AND AUSTRALIA AND NEW ZEALAND (2007). IN SUMMER 2008 RAGAZZI WAS CHOSEN TO PARTICIPATE IN THE PRESTIGIOUS KATHAUMIXW FESTIVAL IN BRITISH COLUMBIA. THEY WERE SECOND PLACE FINALISTS IN TWO DIFFERENT AGE GROUP CATEGORIES.

STATEMENT 9
FORM 990-EZ, PART III, LINE 31
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	0. GRANTS	PROGRAM SERVICE EXPENSES
CHORAL TRAINING ONE OF THE LARGEST BOYS CHORUSES IN THE SAN FRANCISCO BAY AREA, RAGAZZI PROVIDES OUTSTANDING MUSICAL TRAINING TO BOYS WHO LOVE TO SING. CHORAL TRAINING WITH RAGAZZI BUILDS A BOY'S SELF-CONFIDENCE AND TEACHES HIM LEADERSHIP AND PERSEVERANCE IN A SPIRIT OF COMMUNITY AND COOPERATION. THROUGH TRAINING IN SIGHT-READING, VOCAL DEVELOPMENT, MUSIC THEORY AND STAGE PRESENCE, RAGAZZI PREPARES BOYS TO BE ACCOMPLISHED PERFORMERS OF OUTSTANDING MUSICAL WORKS REPRESENTING OUR DIVERSE CULTURAL HERITAGE.		184,007.
INCLUDES FOREIGN GRANTS: NO		
TOTAL	$ 0.	$ 184,007.

STATEMENT 10
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
TRISH OAKLEY 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	EXECUTIVE DIREC 40.00	$ 82,400.	$ 0.	$ 0.
MICAL BRENZEL 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
TYLER COBBETT 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
LINDA GRIFFIN 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
DAVID HSIAO 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
DAVID JONES 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.

STATEMENT 10 (CONTINUED)
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ANNE JORDAN 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	$ 0.	$ 0.	$ 0.
JOYCE KEIL 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
LOWELL NESS 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
PATRIZIA OWEN 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
RANDY POLEN 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
AL SCHICK 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
TERI SPANNER 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
PETER STAHL 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
CLARE WARNER 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
ROB WILEN 20 N. SAN MATEO DRIVE #9 SAN MATEO, CA 94401	BOARD MEMBER 2.00	0.	0.	0.
	TOTAL	$ 82,400.	$ 0.	$ 0.

STATEMENT 11
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?	NO
(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?	NO

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR	17,979.
2. PURCHASES	6,876.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	24,855.
7. INVENTORY AT END OF YEAR	19,829.
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	5,026.

MUSIC LIBRARY

MUSIC LIBRARY CONSIST OF THE FOLLOWING AT AUGUST 31, 2009:

MUSIC LIBRARY	$ 47,294
LESS: ACCUMULATED AMORTIZATION	(36,159)
MUSIC LIBRARY, NET	$ 11,135

AMORTIZATION EXPENSE AMOUNTED TO $3,599 FOR THE YEAR ENDED AUGUST 31, 2009.

PROPERTY AND EQUIPMENT

PROPERTY AND EQUIPMENT CONSIST OF THE FOLLOWING AT AUGUST 31, 2009:

FURNITURE AND EQUIPMENT	$ 23,338
LESS: ACCUMULATED DEPRECIATION	(13,223)
PROPERTY AND EQUIPMENT, NET	$ 10,115

DEPRECIATION EXPENSE AMOUNTED TO $3,559 FOR THE YEAR ENDED AUGUST 31, 2009.

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2008	2007	2006	2005	2004
OTHER	9,561.	8,555.	2,101.		
TOTAL	$ 9,561.	$ 8,555.	$ 2,101.	$ 0.	$ 0.