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# Short Form Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$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.

**A** For the 2011 calendar year, or tax year beginning 2011, and ending 20

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

**C** Name of organization: DELAWARE VALLEY OPERA CO

**D** Employer identification number: 14-1686601

Number and street (or P.O. box, if mail is not delivered to street address): P.O. Box 440 Room/suite: \_\_\_\_\_

**E** Telephone number: 845-252-3301

City or town, state or country, and ZIP + 4: NARROWSBURG NY 12764

**F** Group Exemption Number: NONE

**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: delawarevalleyopera.org

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c) ( ) (insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

SCANNED JUN 5 2012

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

Check if the organization used Schedule O to respond to any question in this Part I

	Description		Amount
Revenue	1	Contributions, gifts, grants, and similar amounts received	9,855
	2	Program service revenue including government fees and contracts	17,122
	3	Membership dues and assessments	0
	4	Investment income	6
	5a	Gross amount from sale of assets other than inventory	0
	5b	Less: cost or other basis and sales expenses	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	0
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	0
	6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c	Less: direct expenses from gaming and fundraising events	0	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	0	
Expenses	7a	Gross sales of inventory, less returns and allowances	0
	7b	Less: cost of goods sold	0
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	0
	8	Other revenue (describe in Schedule O)	2,375
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	27,350
Net Assets	10	Grants and similar amounts paid (list in Schedule O)	400
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	0
	13	Professional fees and other payments to independent contractors	26,437
	14	Occupancy, rent, utilities, and maintenance	2,000
	15	Printing, publications, postage, and shipping	1,215
	16	Other expenses (describe in Schedule O)	2,563
	17	<b>Total expenses.</b> Add lines 10 through 16	33,175
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	(5,823)	
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)	3,825	
20	Other changes in net assets or fund balances (explain in Schedule O)	0	
21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	(1,998)	

**Part II Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year	2011
22 Cash, savings, and investments	3825	4899	22
23 Land and buildings	0	0	23
24 Other assets (describe in Schedule O)	0	0	24
25 Total assets	3825	4899	25
26 Total liabilities (describe in Schedule O)	(27,655)	(6,897)	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	(23,830)	(1,998)	27

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

**Expenses**

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

What is the organization's primary exempt purpose? Opera Performance

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	<u>Season of three operas - see Schedule O</u>		
	(Grants \$ <u>870,00</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	<u>34,237</u>
29			
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)	32	<u>34,287</u>

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
• <u>ERIC BARNES</u> <u>264 Kratz Rd, Callicott NY 12723</u>	<u>President</u> <u>Jan - Dec.</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>DAN DESHAND</u> <u>242 Dietz Rd, Jeffersonville NY</u>	<u>Treasurer</u> <u>12748</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>Nancy Hobbs</u> <u>PO Box 705, Livingston Manor NY 12758</u>	<u>Secretary</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>CAROL DIEFENBACH</u> <u>1216 Beach Lk Rd, Beach Lake PA</u>	<u>Director</u> <u>18405</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>Mike Uretsky</u> <u>PO Box 1 Damascus PA 18415</u>	<u>Director</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>Mike Herko</u> <u>PO Box 437</u> <u>299 Boband Rd, Youngsville NY 12791</u>	<u>Director</u> <u>12791</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>FRANCES CLEMENTE</u> <u>PO Box 866, Callicott NY 12723</u>	<u>Director</u>	<u>0</u>	<u>0</u>	<u>0</u>
• <u>CAROL CASTEL</u> <u>100 Sabel Rd, Callicott NY 12723</u>	<u>General</u> <u>Manager</u>	<u>0</u>	<u>0</u>	<u>0</u>

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and governance.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . Yes No  
46 ✓

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.  
 Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . Yes No  
47 ✓

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . Yes No  
48 ✓

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . Yes No  
49a ✓

b If "Yes," was the related organization a section 527 organization? . . . . . Yes No  
49b ✓

50 Complete this table for the organization's 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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 . . . . . 0

51 Complete this table for the organization's 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		

d Total number of other independent contractors each receiving over \$100,000 . . . . . 0

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . .  Yes  No

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

**Sign Here** 5/7/12  
 Signature of officer: Carol Castel  
 Date: 5/7/12  
 Type or print name and title: CAROL CASTEL, General Manager

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

May the IRS discuss this return with the preparer shown above? See instructions . . . . .  Yes  No

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

Name of the organization

Employer identification number

DELAWARE VALLEY OPERA

14-1686601

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III—Functionally integrated
  - d  Type III—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 it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		<input checked="" type="checkbox"/>
11g(ii)		<input checked="" type="checkbox"/>
11g(iii)		<input checked="" type="checkbox"/>

h Provide the following information about the supported organization(s).

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .				27,794	7,855	35,649
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .				∅	∅	∅
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .				∅	∅	∅
4 <b>Total.</b> Add lines 1 through 3 . . . . .				27,794	7,855	35,649
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .				∅	∅	∅
6 <b>Public support.</b> Subtract line 5 from line 4.				27,794	7,855	35,649

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4 . . . . .				27,794	7,855	35,649
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .				∅	∅	∅
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .				∅	∅	∅
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .				20,355	17,122	47,477
11 <b>Total support.</b> Add lines 7 through 10				58,149	24,977	83,126
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12,831	12,831
13 <b>First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	43 %
15 Public support percentage from 2010 Schedule A, Part II, line 14 . . . . .	15	48 %
16a <b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>		
b <b>33 1/3% support test—2010.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Employer identification number

See attached Schedule O  
Supplemental info.

Schedule O  
(Form 990-EZ)

SUPPLEMENTAL INFORMATION TO FORM 990  
Part 1

<u>Line 8</u>	
Other Revenue:	
Fundraising:	\$1,075
Program Ad Sales:	<u>1,300</u>
	\$2,775

Line 10  
DVO was an underwriter for WJFF public radio station in the amount of \$400.

<u>Line 16</u>	
Other Expenses:	
Professional Organizations	425
Administration	1,169
Books, Subscriptions	24
Insurance	945
	\$2,563

Part II

<u>Line 26</u>	
TOTAL LIABILITIES at end of 2011:	\$ 6,897

Unpaid Orchestra and Singers fees from 2010	\$6,320
Delaware Valley Arts Alliance (balance owed)	<u>577</u>

SUPPLEMENTAL INFORMATION TO FORM 990-EZ - (CONTINUED)

Part III

Line 28

The DVO produced three fully-staged Operas in 2011. The following is a summary of each production and persons benefiting.

OPERA	AUDIENCE Adults/Seniors/Children/Total	HIRED Singers/Musicians	APPRENTICE SINGERS – TRAINING Principals/Chorus
EUGENE ONEGIN	206/ 52/ 7/ 265	0/ 6	16/ 5
ELIXER OF LOVE	325/ 90/ 23/ 438	10/ 12	0/ 8
HANSEL & GRETEL	270/ 33/ 88/ 391	5/ 1	0/ 8 (children chorus)

We received a Sullivan County Arts and Heritage Grant in the amount of \$870 to subsidize the fee of the conductor in Elixer of Love.

EXPENSES:

OPERA PRODUCTION	TOTAL PRODUCTION EXPENSE
EUGENE ONEGIN	\$13,121
ELIXER OF LOVE	\$17,587
HANSEL & GRETEL	\$ 3,529
TOTAL	\$34,237