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Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

Form header section containing organization name (DENVER DUMB FRIENDS LEAGUE), EIN (84-0405254), address (2080 S QUEBEC ST, DENVER, CO 80231), and principal officer (APRYL STEELE).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, governance, revenue (Total: 25,243,766), expenses (Total: 36,099,224), and net assets (Total: 112,833,187).

Part II Signature Block

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.

Signature block section with fields for officer signature (APRYL STEELE), preparer name (KYLE FRITCH, CPA), and firm information (EIDE BAILLY LLP).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: WORKING WITH OUR COMPASSIONATE COMMUNITY, WE WILL END PET HOMELESSNESS AND ANIMAL SUFFERING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 15,307,857. including grants of \$ 20,000.) (Revenue \$ 2,465,244.)

COMPANION ANIMAL SHELTER SERVICES: THE LEAGUE PROVIDES COMPASSIONATE CARE THROUGH COMPREHENSIVE, HIGH-QUALITY, DIRECT SERVICES FOR PETS AND HORSES IN COLORADO WHO HAVE EXPERIENCED OR ARE VULNERABLE TO EXPERIENCING HOMELESSNESS, SUFFERING, NEGLECT, AND ABUSE. THESE SERVICES - WHICH INCLUDE BEHAVIORAL SUPPORT AND ENRICHMENT, REHABILITATION, FOSTER CARE (INCLUDING FOR FAMILIES EXPERIENCING HARDSHIP), LOST AND FOUND, AND ADOPTION - ARE PROVIDED AT THE FOLLOWING LEAGUE LOCATIONS: THE LESLIE A. MALONE CENTER IN DENVER, THE BUDDY CENTER IN CASTLE ROCK, THE SAN LUIS VALLEY ANIMAL CENTER IN ALAMOSA, AND THE HARMONY EQUINE CENTER IN FRANKTOWN (SEE BELOW FOR MORE DETAILS).

4b (Code:) (Expenses \$ 5,914,870. including grants of \$) (Revenue \$ 3,146,944.)

COMMUNITY VETERINARY SERVICES: THE LEAGUE BELIEVES THAT VETERINARY CARE IS ESSENTIAL TO KEEPING PETS HEALTHY AND WITH THE PEOPLE WHO LOVE THEM MOST. THE ORGANIZATION'S VETERINARY HOSPITAL AT CSU SPUR, LOCATED IN DENVER'S GLOBEVILLE-ELYRIA-SWANSEA NEIGHBORHOOD, PROVIDES URGENT CARE SERVICES FOR ILL OR INJURED PETS WHOSE FAMILIES WOULD NOT OTHERWISE HAVE ACCESS TO VETERINARY CARE BECAUSE OF ECONOMIC, LANGUAGE, AND OTHER BARRIERS. THE FEES AT CSU SPUR ARE HIGHLY SUBSIDIZED, WITH FLEXIBLE PAYMENT OPTIONS AVAILABLE IF NEEDED. IF A FAMILY CAN AFFORD TO PROVIDE CARE FOR THEIR PET, THEY ARE DIRECTED TO OTHER EXCELLENT VETERINARIANS IN THE COMMUNITY.

4c (Code:) (Expenses \$ 6,173,766. including grants of \$) (Revenue \$ 363,177.)

SHELTER VETERINARY SERVICES: THE LEAGUE PROVIDES ALL NEEDED MEDICAL CARE FOR THE ANIMALS IN ITS SHELTERS. BEFORE AN ANIMAL'S ADOPTION AND DURING THEIR STAY, THE SKILLED SHELTER VETERINARY SERVICES ("SVS") TEAM EXAMINES, EVALUATES, VACCINATES, MICROCHIPS, AND SPAYS/NEUTERS CATS AND DOGS. A VARIETY OF SPECIALIZED SURGERIES AND OTHER LIFESAVING TREATMENTS ARE ALSO PROVIDED TO CATS, DOGS, AND SMALL MAMMALS.

DURING FISCAL YEAR 2024, THE LEAGUE'S SVS TEAM: - PERFORMED 10,545 SPAY/NEUTER SURGERIES; 824 DENTALS; AND 895 OTHER SURGERIES, INCLUDING ORTHOPEDIC, SOFT TISSUE, AND WOUND-REPAIR PROCEDURES

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,506,532. including grants of \$) (Revenue \$ 230,906.)

4e Total program service expenses 29,903,025.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 19		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 19		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CO
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
JOHN BUTLER - 720-822-9485
2080 S QUEBEC ST, DENVER, CO 80231

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) APRYL STEELE PRESIDENT & CEO	40.00			X			306,974.	0.	23,974.	
(2) REBECCA HOLMES VP PEOPLE AND STRATEGIC INITIATIVES	40.00				X		176,167.	0.	14,041.	
(3) JODI BUCKMAN VP COMMUNITY SERVICES	40.00				X		174,913.	0.	14,625.	
(4) KATIE PARKER VP SHELTER OPERATIONS	40.00				X		170,023.	0.	18,559.	
(5) MARSHALL JEFFRESS III- VP FINANCE & ADMIN (THRU DEC '23)	40.00			X			180,336.	0.	7,591.	
(6) ANGELA KING VP PHILANTHROPY	40.00				X		151,656.	0.	9,831.	
(7) ERIN HICKEY LEAD VETERINARIAN	40.00				X		144,144.	0.	12,707.	
(8) JOHN BUTLER- VP FINANCE & ADMIN (AS OF NOV '23)	40.00			X			17,654.	0.	0.	
(9) JANICE KERCHEVILLE BOARD CHAIR	1.00	X		X			0.	0.	0.	
(10) EMILY WILLIAMS VICE CHAIR	1.00	X		X			0.	0.	0.	
(11) ANN HINKINS TREASURER	1.00	X		X			0.	0.	0.	
(12) KRISTI ARELLANO SECRETARY	1.00	X		X			0.	0.	0.	
(13) CARLA BEAL ASSISTANT SECRETARY	1.00	X		X			0.	0.	0.	
(14) CINDY BRABANDER DIRECTOR	1.00	X					0.	0.	0.	
(15) HEIDI ELLIOTT DIRECTOR	1.00	X					0.	0.	0.	
(16) VICKI EPPARD DIRECTOR	1.00	X					0.	0.	0.	
(17) CHRIS HINDS DIRECTOR	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SARAH KEYS DIRECTOR	1.00	X						0.	0.	0.
(19) PAUL LATHAM DIRECTOR	1.00	X						0.	0.	0.
(20) MASHENKA LUNDBERG DIRECTOR	1.00	X						0.	0.	0.
(21) ROB MORRILL DIRECTOR	1.00	X						0.	0.	0.
(22) KATE PAUL DIRECTOR	1.00	X						0.	0.	0.
(23) AMANDA PHILLIPS-DESAVERIO IMMEDIATE PAST CHAIR/DIRECTOR	1.00	X						0.	0.	0.
(24) DAVE POWELL DIRECTOR	1.00	X						0.	0.	0.
(25) KATIE PHILPOTT SCHOELZEL DIRECTOR	1.00	X						0.	0.	0.
(26) TAYLOR TELLEZ DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								1,321,867.	0.	101,328.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,321,867.	0.	101,328.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 22

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
RUFFALO NOEL LEVITZ, LLC, 5249 NORTH PARK PLACE NE #1061, CEDAR RAPIDS, IA 52402	DIRECT MARKETING	535,676.
GREYSTONE TECHNOLOGY, 3801 E FLORIDA AVENUE SUITE 815, DENVER, CO 80210	PROFESSIONAL SERVICES	377,883.
LASTING PAWS PET MEMORIAL, 6259 SOUTH TROY CIRCLE, CENTENNIAL, CO 80111	PROFESSIONAL SERVICES	264,396.
TRIAD SERVICE SOLUTIONS, INC. 8080 SOUTHPARK LN, LITTLETON, CO 80120	BUILDING SERVICES	187,141.
LAUNCH, LLC 3528 TEJON ST STE 140, DENVER, CO 80211	MARKETING SERVICES	184,500.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 9

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entries for MARGAUX TRAMMELL and STEVE SOECHTIG.

Total to Part VII, Section A, line 1c

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	931,895.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	12,518,648.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 900,929.				
	h Total. Add lines 1a-1f		13,450,543.				
Program Service Revenue	2 a COMMUNITY VET SERVICES	Business Code					
		813312	3,146,945.	3,146,945.			
	b SHELTER SERVICES	813312	2,397,684.	2,397,684.			
	c SHELTER VET SERVICES	813312	363,177.	363,177.			
	d EQUINE SERVICES	813312	144,653.	144,653.			
	e COMMUNITY EDUCATION SERVICES	813312	86,252.	86,252.			
	f All other program service revenue						
g Total. Add lines 2a-2f		6,138,711.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		629,655.			629,655.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		32,234.			32,234.	
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	28,433,679.	3227300.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	23,088,166.	3492052.			
	c Gain or (loss)	7c	5,345,513.	-264,752.			
	d Net gain or (loss)		5,080,761.			5080761.	
8 a Gross income from fundraising events (not including \$ 931,895. of contributions reported on line 1c). See Part IV, line 18	8a		327,720.				
			483,418.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-155,698.		-155,698.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		124,755.				
			57,195.				
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory			67,560.	67,560.			
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			25,243,766.	6,206,271.	0.	5586952.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	20,000.	20,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	628,359.	301,745.	272,720.	53,894.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,412,001.	15,441,627.	1,385,980.	1,584,394.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	549,132.	460,707.	41,393.	47,032.
9 Other employee benefits	2,269,914.	1,885,473.	189,367.	195,074.
10 Payroll taxes	1,410,307.	1,167,086.	121,903.	121,318.
11 Fees for services (nonemployees):				
a Management				
b Legal	94,509.	41,509.	53,000.	
c Accounting	65,205.		65,205.	
d Lobbying	816,499.	816,499.		
e Professional fundraising services. See Part IV, line 17	450,823.			450,823.
f Investment management fees	226,654.		226,654.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,194,558.	794,513.	72,542.	327,503.
12 Advertising and promotion	158,952.	53,634.	250.	105,068.
13 Office expenses	577,091.	195,244.	89,014.	292,833.
14 Information technology	791,668.	590,628.	61,081.	139,959.
15 Royalties				
16 Occupancy	1,888,091.	1,865,146.	14,713.	8,232.
17 Travel	249,292.	243,626.	5,627.	39.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,311,241.	2,245,214.	29,717.	36,310.
23 Insurance	282,058.	204,970.	69,519.	7,569.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ANIMAL CARE	1,317,030.	1,317,030.		
b MEDICAL SUPPLIES	1,308,387.	1,308,387.		
c BAD DEBTS	489,361.	489,361.		
d SUPPLIES	251,306.	237,442.	10,565.	3,299.
e All other expenses	336,786.	223,184.	47,554.	66,048.
25 Total functional expenses. Add lines 1 through 24e	36,099,224.	29,903,025.	2,756,804.	3,439,395.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,437,867.	1	1,987,708.
	2 Savings and temporary cash investments	237,681.	2	56,872.
	3 Pledges and grants receivable, net	995,277.	3	532,761.
	4 Accounts receivable, net	620,433.	4	119,427.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	16,774.	8	20,792.
	9 Prepaid expenses and deferred charges	150,390.	9	124,461.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 67,261,526.		
	b Less: accumulated depreciation	10b 17,789,187.	10c	49,472,339.
	11 Investments - publicly traded securities	23,852,401.	11	23,646,629.
	12 Investments - other securities. See Part IV, line 11	38,787,600.	12	36,902,234.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	208,997.	14	208,997.
	15 Other assets. See Part IV, line 11	10,499,898.	15	7,176,681.
16 Total assets. Add lines 1 through 15 (must equal line 33)	128,064,580.	16	120,248,901.	
Liabilities	17 Accounts payable and accrued expenses	2,065,367.	17	3,029,828.
	18 Grants payable		18	
	19 Deferred revenue	80,739.	19	16,918.
	20 Tax-exempt bond liabilities	2,990,624.	20	2,270,892.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,079,214.	25	2,098,076.
	26 Total liabilities. Add lines 17 through 25	7,215,944.	26	7,415,714.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	115,099,804.	27	106,808,455.
	28 Net assets with donor restrictions	5,748,832.	28	6,024,732.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	120,848,636.	32	112,833,187.
	33 Total liabilities and net assets/fund balances	128,064,580.	33	120,248,901.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	25,243,766.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,099,224.
3	Revenue less expenses. Subtract line 2 from line 1	3	-10,855,458.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	120,848,636.
5	Net unrealized gains (losses) on investments	5	2,395,657.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	444,352.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	112,833,187.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
--	--

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	17237643.	16336010.	21013058.	19209657.	13450543.	87246911.
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 Total. Add lines 1 through 3	17237643.	16336010.	21013058.	19209657.	13450543.	87246911.
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)						3313241.
6 Public support. Subtract line 5 from line 4.						83933670.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	17237643.	16336010.	21013058.	19209657.	13450543.	87246911.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	980,681.	623,399.	944,209.	1038547.	661,889.	4248725.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	193,791.	77,901.	122,540.			394,232.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	44,331.	47,966.	236,686.	152,540.	66,439.	547,962.
11 Total support. Add lines 7 through 10						92437830.
12 Gross receipts from related activities, etc. (see instructions)					12	22,342,532.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	90.80	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	88.72	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. 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	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
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	<input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

14 First 5 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2023. 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 - 2022. If the organization did not check a box on line 14 or line 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>900,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>325,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>299,677.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	22,073.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	816,499.													
c	Total lobbying expenditures (add lines 1a and 1b)	838,572.													
d	Other exempt purpose expenditures	29,035,977.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	29,874,549.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	41,147.	39,250.	44,993.	838,572.	963,962.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	20,970.	37,659.	40,732.	22,073.	121,434.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization DENVER DUMB FRIENDS LEAGUE Employer identification number 84-0405254

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include whether organization elected to report art collections and amounts for revenue and assets.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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 Escrow and Custodial Arrangements Complete if the organization answered "Yes" on 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 XIII 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, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on 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	223,170.	200,287.	242,782.	185,606.	175,263.
b Contributions	2,500.	2,500.	2,500.		2,500.
c Net investment earnings, gains, and losses	24,016.	20,383.	-44,995.	57,176.	7,843.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	249,686.	223,170.	200,287.	242,782.	185,606.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100 %
 - b Permanent endowment .0000 %
 - c Term endowment .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 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? | | X |
| (ii) Related organizations? | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,845,726.		4,845,726.
b Buildings		56,436,617.	12,843,183.	43,593,434.
c Leasehold improvements				
d Equipment		911,563.	822,072.	89,491.
e Other		5,067,620.	4,123,932.	943,688.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				49,472,339.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INTERNATIONAL EQUITIES	11,686,669.	COST
(B) ABSOLUTE RETURN	11,880,465.	COST
(C) HEDGED EQUITIES	13,335,100.	COST
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	36,902,234.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INTEREST IN CHARITABLE TRUSTS	5,236,579.
(2) RIGHT OF USE OPERATING LEASES	1,872,102.
(3) DEPOSITS	68,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	7,176,681.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	1,872,203.
(3) DEFERRED COMPENSATION LIABILITY	225,873.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	2,098,076.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	27,956,837.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	2,395,657.
b	Donated services and use of facilities	2b	42,521.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	444,352.
e	Add lines 2a through 2d	2e	2,882,530.
3	Subtract line 2e from line 1	3	25,074,307.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	226,654.
b	Other (Describe in Part XIII.)	4b	-57,195.
c	Add lines 4a and 4b	4c	169,459.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	25,243,766.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	35,972,286.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	42,521.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	57,195.
e	Add lines 2a through 2d	2e	99,716.
3	Subtract line 2e from line 1	3	35,872,570.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	226,654.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	226,654.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	36,099,224.

Part XIII Supplemental Information

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT BELIEVES THAT THE LEAGUE HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE LEAGUE WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED. THE LEAGUE'S FORM 990 AND OTHER INCOME TAX FILINGS REQUIRED BY STATE, LOCAL, OR NON-U.S. TAX AUTHORITIES ARE NO LONGER SUBJECT TO TAX EXAMINATION FOR YEARS BEFORE 2021.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)*

CHANGE IN VALUE OF TRUST 444,352.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

COST OF SALES INVENTORY -57,195.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF SALES INVENTORY 57,195.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		32,151,738.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENTS		3,779,667.
3 a Subtotal	0	0			35,931,405.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			35,931,405.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2023

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter
- 3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Blank ruled area for supplemental information.

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization DENVER DUMB FRIENDS LEAGUE
Employer identification number 84-0405254

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of non-government grants
f [] Solicitation of government grants
g [X] Special fundraising events
2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [] No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Row 1: RUFFALO NOEL LEVITZ, LLC - 5249 NORTH PARK PLACE NE, DIRECT MAIL SOLICITATION, Yes/No (X in No), 929,499., 478,676., 450,823.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CO

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		LULUPAWLOOZA	FURRY SCURRY		(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	607,653.	566,348.	85,614.	1,259,615.
	2	Less: Contributions	508,252.	423,643.	0.	931,895.
	3	Gross income (line 1 minus line 2)	99,401.	142,705.	85,614.	327,720.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	2,882.	59,856.		62,738.
	6	Rent/facility costs	51.	3,125.		3,176.
	7	Food and beverages	62,902.	4,884.		67,786.
	8	Entertainment	30,757.	0.		30,757.
	9	Other direct expenses	232,948.	86,013.		318,961.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				483,418.
11	Net income summary. Subtract line 10 from line 3, column (d)				-155,698.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: RUFFALO NOEL LEVITZ, LLC

(I) ADDRESS OF FUNDRAISER:

5249 NORTH PARK PLACE NE #1061, CEDAR RAPIDS, IA 52402

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **DENVER DUMB FRIENDS LEAGUE** Employer identification number **84-0405254**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ANIMAL WELFARE ASSOCIATION COLORADO - 6300 E. HAMPDEN AVE UNIT C #284 - DENVER, CO 80222	03-0385844	501(C)(3)	20,000.	0.			PROGRAM SPONSORSHIP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **1.**

3 Enter total number of other organizations listed in the line 1 table **0.**

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GENERALLY THE LEAGUE IS NOT A GRANTMAKING ORGANIZATION. RATHER, ON
OCCASION, THE LEAGUE GIVES DISCRETIONARY CONTRIBUTIONS TO SUPPORT SPECIFIC
PROGRAM NEEDS OF OTHER NOT-FOR-PROFIT ORGANIZATIONS WITH SIMILAR MISSIONS -
TO PROMOTE ANIMAL WELFARE AND IMPROVE THE STATUS OF ANIMALS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) APRYL STEELE PRESIDENT & CEO	(i)	273,953.	26,920.	6,101.	12,413.	11,561.	330,948.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) REBECCA HOLMES VP PEOPLE AND STRATEGIC INITIATIVES	(i)	170,173.	5,000.	994.	7,096.	6,945.	190,208.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JODI BUCKMAN VP COMMUNITY SERVICES	(i)	169,019.	5,000.	894.	7,092.	7,533.	189,538.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KATIE PARKER VP SHELTER OPERATIONS	(i)	164,285.	5,000.	738.	7,092.	11,467.	188,582.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MARSHALL JEFFRESS III- VP FINANCE & ADMIN (THRU DEC '23)	(i)	173,923.	5,000.	1,413.	7,157.	434.	187,927.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ANGELA KING VP PHILANTHROPY	(i)	150,990.	0.	666.	1,525.	8,306.	161,487.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ERIN HICKEY LEAD VETERINARIAN	(i)	143,456.	0.	688.	5,812.	6,895.	156,851.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4A:

JODI BUCKMAN, VP OF COMMUNITY SERVICE, RECEIVED SEVERANCE PAYMENT OF \$49,373. ANGELA KING, VP PHILANTHROPY, RECEIVED SEVERANCE PAYMENT OF \$36,974.

PART I, LINE 7:

THE AMOUNTS AND DECISION OF WHETHER THE PRESIDENT RECEIVES A BONUS IS AT THE DISCRETION OF THE BOARD OF DIRECTORS. THE AMOUNTS AND DECISION OF WHETHER THE OTHER EXECUTIVES RECEIVE A BONUS IS AT THE DISCRETION OF THE PRESIDENT.

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **DENVER DUMB FRIENDS LEAGUE** Employer identification number **84-0405254**

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A COLORADO HOUSING AND FINANCE AUTHORITY	84-0676421	000000000	06/02/17	10000000.	CONSTRUCTION LOAN		X	X			X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired	2,734,478.									
2 Amount of bonds legally defeased										
3 Total proceeds of issue	5,000,000.									
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds										
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds	4,841,537.									
11 Other spent proceeds	158,463.									
12 Other unspent proceeds										
13 Year of substantial completion	2019									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X								
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government00 %		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government00 %		%		%		%
6 Total of lines 4 and 500 %		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of				%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: COLORADO HOUSING AND FINANCE AUTHORITY

DATE THE REBATE COMPUTATION WAS PERFORMED: 09/14/2021

SCHEDULE K, PART I AND PART II, LINE 3:

THE TOTAL AMOUNT OF BOND PROCEEDS REPORTED ON SCHEDULE K, PART II, LINE 3 IS DIFFERENT THAN WHAT IS REPORTED ON SCHEDULE K, PART I. THE DIFFERENCE IN REPORTING IS BECAUSE THE BOND IS A DRAW DOWN BOND THAT THE ORGANIZATION ONLY DREW A PORTION OF THE TOTAL BOND ISSUANCE FOR CONSTRUCTION PURPOSES.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **DENVER DUMB FRIENDS LEAGUE** Employer identification number **84-040254**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	19	110,335.	FMV ON DATE OF GIFT
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	14,779	591,058.	WHOLESALE/EST. FAIR
20 Drugs and medical supplies	X	1,832	199,536.	PURCHASE PRICE/COST
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2023

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATIONS IS REPORTING THE TOTAL NUMBER OF ITEMS CONTRIBUTED IN PART I, COLUMN (B).

SCHEDULE M, LINE 32B:

ONE COMPANY PROVIDES MANAGEMENT OF VEHICLE DONATION PROGRAMS TO THE LEAGUE WHERIN THE MANAGEMENT COMPANY PROVIDES AND PAYS FOR ALL PERSONNEL NEEDED TO PROCESS PAPERWORK (INCLUDING TITLES, RECEIPTS, DONOR ACKNOWLEDGEMENT LETTERS, FORM 1098 AND ACCOUNTING REPORTS), PROVIDES TOWING SERVICES AND SELLS VEHICLES AT PUBLIC AUCTION OR TO AUTO SALVAGE COMPANIES.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

THE LEAGUE IS A SOCIALLY CONSCIOUS SHELTER. SOCIALLY CONSCIOUS
SHELTERING (SCS) IS A TRANSPARENT AND THOUGHTFUL MODEL OF HOW SHELTERS
CAN BEST SUPPORT VULNERABLE PETS BY PROVIDING RESPECTFUL TREATMENT AND
PLACEMENT FOR EVERY HEALTHY AND SAFE ANIMAL. THE LEAGUE WORKS WITH ITS
COMMUNITY, CITY, COUNTY, AND STATE POLICYMAKERS AND OTHER SHELTERS TO
CREATE THE BEST POSSIBLE OUTCOMES FOR PETS, WHILE NURTURING THE
HUMAN-ANIMAL BOND AND ENSURING THAT NO ANIMAL IS TURNED AWAY DUE TO
AGE, HEALTH STATUS, OR BEHAVIORAL CHALLENGES. AS A SOCIALLY CONSCIOUS
SHELTER, THE LEAGUE ASSESSES THE BEHAVIOR AND MEDICAL NEEDS OF EACH
ANIMAL, TREATS THESE NEEDS WHENEVER POSSIBLE, ALLEVIATES SUFFERING,
MAKES APPROPRIATE AND HUMANE EUTHANASIA DECISIONS, AND PLACES ALL
HEALTHY AND SAFE ANIMALS IN LOVING HOMES.

DURING FISCAL YEAR 2024, THE LEAGUE'S INCREDIBLE IMPACT INCLUDED THE
FOLLOWING:

- WELCOMING 20,598 PETS TO ITS THREE COLORADO SHELTERS: THE LESLIE A.
MALONE CENTER, THE BUDDY CENTER, AND THE SAN LUIS VALLEY ANIMAL CENTER
- GIVING HOMELESS ANIMALS 343,781 NIGHTS OF SAFETY ACROSS THESE THREE
SHELTERS
- PROVIDING 367,149 HOURS OF TLC, INCLUDING ESSENTIAL ANIMAL CARE,
DAILY MEDICAL TREATMENT, BEHAVIORAL SUPPORT, AND TAILORED ENRICHMENT
- MAKING 17,187 THOUGHTFUL PLACEMENTS THROUGH ADOPTION OR REUNITING
PETS WITH THEIR FAMILIES
- KEEPING FAMILIES TOGETHER THROUGH 7,523 DAYS OF TEMPORARY HOUSING FOR

201 UNIQUE PETS WHOSE OWNERS FACED HARDSHIP AND CRISIS

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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- REUNITING 2,661 LOST PETS WITH THEIR OWNERS
- CARING FOR 2,120 PETS IN THE HOMES OF 526 DEDICATED FOSTER VOLUNTEERS

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

AS PART OF THE LEAGUE'S COMMITMENT TO REDUCING THE NUMBER OF FREE-ROAMING CATS AND HOMELESS PETS, THE DUMB FRIENDS LEAGUE SPAY/NEUTER CLINIC, LOCATED ON THE CSU SPUR CAMPUS, OFFERS SUBSIDIZED SPAY/NEUTER SURGERIES AND CORE VACCINATIONS FOR COLORADO CATS (INCLUDING OWNED CATS AND COMMUNITY CATS BROUGHT TO THE HOSPITAL BY ITS METRO CAT STREET TEAM VIA HUMANE TRAP-NEUTER-RETURN SERVICES) AND OWNED DOGS. MOREOVER, THE LEAGUE HOSTS REGULAR POP-UP VACCINE CLINICS FOR OWNED CATS AND DOGS AND THEIR FAMILIES IN LOCAL UNDERSERVED COMMUNITIES.

DURING FISCAL YEAR 2024, THE LEAGUE'S COMMUNITY VETERINARY SERVICES

("CVS") TEAM:

- PROVIDED CARE FOR 26,630 PETS, INCLUDING 7,045 URGENTLY ILL OR INJURED
- PERFORMED 12,546 SPAY/NEUTER SURGERIES; 511 DENTALS; AND 912 OTHER SURGERIES, INCLUDING ORTHOPEDIC, SOFT TISSUE, AND WOUND-REPAIR PROCEDURES
- ADMINISTERED 25,560 VACCINATIONS TO PROTECT ANIMALS IN THE COMMUNITY FROM INFECTION AND DISEASE
- IMPLANTED 4,462 MICROCHIPS TO HELP IDENTIFY PETS IN THE EVENT THEY BECOME LOST
- SERVED 7,254 OWNED CATS AND DOGS AT POP-UP VACCINE CLINICS IN UNDERSERVED COMMUNITIES
- HUMANELY TRAPPED, NEUTERED, AND RETURNED 1,666 FERAL AND FREE-ROAMING

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

CATS

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

- ADMINISTERED 17,736 VACCINATIONS TO PROTECT SHELTER ANIMALS FROM
INFECTION AND DISEASE

- IMPLANTED 9,550 MICROCHIPS TO HELP IDENTIFY PETS IN THE EVENT THEY
BECOME LOST

- NURTURED THE HEALTH AND GROWTH OF 3,162 UNDER-AGED KITTENS (YOUNGER
THAN 8 WEEKS)

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

REHABILITATION SERVICES AT HARMONY EQUINE CENTER:

THE DUMB FRIENDS LEAGUE HARMONY EQUINE CENTER ("HARMONY") IS A
REHABILITATION AND ADOPTION FACILITY FOR ABUSED AND NEGLECTED HORSES,
PONIES, DONKEYS, AND MULES WHO HAVE BEEN REMOVED FROM THEIR OWNERS BY
LAW ENFORCEMENT AUTHORITIES. AS CAPACITY ALLOWS, HARMONY ALSO ACCEPTS
OWNED COLORADO EQUINES IN NEED OF REHOMING FROM PEOPLE WHO CAN NO
LONGER CARE FOR THEM.

WHEN ABUSED AND NEGLECTED HORSES AND OTHER EQUINES ARRIVE AT HARMONY,
THEY ARE EXAMINED AND GIVEN IMMEDIATE MEDICAL CARE TO SUPPORT THEIR
COMFORT, HEALTH, AND SAFETY. ONCE THEY HAVE BEEN PERMANENTLY
SURRENDERED TO HARMONY, THEY ARE EVALUATED, TRAINED AND SOCIALIZED,
REHABILITATED, AND ADOPTED, AS APPROPRIATE.

DURING FISCAL YEAR 2024, THE HARMONY TEAM:

- PROTECTED 154 EQUINES FROM HARM, INCLUDING THROUGH IMPOUNDS

CO-FACILITATED BY LAW ENFORCEMENT, TRANSFERS FROM PARTNERS, AND OWNER

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

SURRENDERS

- SUCCESSFULLY PLACED OR COMFORTABLY HOUSED ALL HEALTHY AND SAFE

EQUINES

COMMUNITY OUTREACH AND EDUCATIONAL SERVICES:

HUMANE EDUCATION AND COMMUNITY ENGAGEMENT PLAY AN ESSENTIAL ROLE IN FULFILLING THE LEAGUE'S MISSION TO END PET HOMELESSNESS AND ANIMAL SUFFERING. BY SHARING MESSAGES OF COMPASSION, KINDNESS, AND RESPECT FOR ANIMALS, THE LEAGUE IS PLANTING SEEDS FOR A WORLD WHERE ALL LIVING BEINGS ARE CARED FOR AND VALUED. LEAGUE EDUCATORS TRAVEL TO SCHOOLS, LEAD YOUTH CAMPS AND VOLUNTEER DAYS, AND TEACH VIRTUAL AND ONSITE CLASSES FOR CHILDREN AND ADULTS ALIKE. THE LEAGUE IS ALSO HOME TO A DEDICATED CALL CENTER TEAM, WHO PROVIDE VITAL RESOURCES AND BILINGUAL SUPPORT TO PEOPLE AND PETS THROUGHOUT THE COMMUNITY.

DURING FISCAL YEAR 2024, THE LEAGUE:

- OFFERED 13,989 HOURS OF EDUCATIONAL PROGRAMS ON VARIOUS ANIMAL WELFARE TOPICS.
- CONNECTED WITH THE COMMUNITY THROUGH 81,637 CALLS ANSWERED THROUGH THE LEAGUE'S KATHI BROCK COMMUNICATIONS CENTER.
- SHARED BROCHURES AND ONLINE RESOURCES TO PET OWNERS AND SHELTERS ACROSS THE COUNTRY.
- REACHED THE COMMUNITY THROUGH 34,000 MEDIA ENGAGEMENTS AND 4.76 BILLION MEDIA IMPRESSIONS.
- RECEIVED THE GENEROUS SUPPORT OF 24,116 DONORS.
- BENEFITTED FROM 1,463 VOLUNTEERS WHO DONATED 212,672 HOURS OF SERVICE THE EQUIVALENT OF 102 FULL-TIME EMPLOYEES.

Name of the organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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ADVOCACY:

THROUGH ADVOCACY, THE LEAGUE PARTNERS WITH LEGISLATORS, POLICYMAKERS, COMMUNITY LEADERS, AND OTHER CHANGEMAKERS TO HELP SHAPE LAWS AND POLICIES THAT SUPPORT THE WELFARE OF ANIMALS ACROSS COLORADO. DURING THE LEGISLATIVE SESSION, THE LEAGUE SUPPORTED THE SUCCESSFUL PASSAGE OF SENATE BILL 24-045 (ALSO KNOWN AS THE "SPAY/NEUTER BILL"), WHICH WAS SIGNED INTO LAW IN MAY 2024. THIS LAW LIMITS THE SALE OF INTACT KITTENS AND PUPPIES BY REQUIRING FACILITIES THAT IMPORT CATS AND DOGS FROM OUT OF STATE TO SPAY/NEUTER THEM PRIOR TO ADOPTION OR SALE - WITH THE ONLY EXEMPTION BEING IF THE SPAY/NEUTER PROCEDURE PLACES THE ANIMAL'S LIFE AT IMMEDIATE RISK.

THE LEAGUE HAS ALSO FOCUSED ITS RECENT ADVOCACY EFFORTS ON EXPANDING ACCESS TO VETERINARY CARE FOR PETS AND PEOPLE ACROSS COLORADO. THIS PAST YEAR, THE LEAGUE'S ADVOCACY TEAM WORKED WITH VETERINARIANS, ANIMAL WELFARE PARTNERS, PET OWNERS, AND STATEWIDE VOLUNTEERS TO LEAD A BALLOT MEASURE SEEKING TO EXPAND ACCESS TO CARE THROUGH THE CREATION OF A VETERINARY PROFESSIONAL ASSOCIATE (PA) POSITION. LIKE A PA IN HUMAN MEDICINE, THIS NEW ROLE WOULD INCREASE OVERALL WORKFORCE CAPACITY BY ALLOWING HIGHLY TRAINED PROFESSIONALS WITH A MASTER'S DEGREE IN VETERINARY CLINICAL CARE TO CONDUCT ROUTINE WELLNESS EXAMS, DIAGNOSE MINOR CONDITIONS, AND TREAT PATIENTS UNDER THE SUPERVISION OF A LICENSED VETERINARIAN.

IN FISCAL YEAR 2024, THE LEAGUE'S ADVOCACY TEAM FOCUSED ON SEVEN ANIMAL WELFARE BILLS AND ONE BALLOT INITIATIVE.

INVESTIGATIVE SERVICES:

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

THE LEAGUE'S ANIMAL PROTECTION PROGRAM WORKS TO PREVENT ABUSE AND NEGLECT AND PROMOTE ANIMAL WELFARE STATEWIDE. THIS DEDICATED TEAM ALSO ASSISTS LAW ENFORCEMENT WITH INVESTIGATIONS AND EDUCATES OWNERS TO HELP THEM BRING THE CARE OF THEIR ANIMALS INTO COMPLIANCE WITH THE LAW.

DURING FISCAL YEAR 2024, THE ANIMAL PROTECTION TEAM:

-RESPONDED TO 1,014 CASES OF NEGLECT AND MISTREATMENT OF ANIMALS
EXPENSES \$ 2,506,532. INCLUDING GRANTS OF \$ 0. REVENUE \$ 230,906.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE, CONSISTING OF THE CHAIR AND ANY VICE CHAIRS OF THE BOARD, THE TREASURER, THE SECRETARY AND THE CHAIRS OF THE GOVERNANCE, FINANCE AND ADMINISTRATION, STRATEGIC INITIATIVES AND AUDIT COMMITTEES, AND THE IMMEDIATE PAST CHAIR OF THE BOARD (IF SUCH PERSON IS THEN A DIRECTOR), HAS AND MAY EXERCISE THE AUTHORITY OF THE BOARD OF DIRECTORS BETWEEN MEETINGS OF THE BOARD OF DIRECTORS SUBJECT TO THE LIMITATIONS SET FORTH IN THE LEAGUE'S BYLAWS AND MAY NOT OPERATE TO CIRCUMVENT THE RESPONSIBILITY AND AUTHORITY VESTED IN THE BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE IS RESPONSIBLE FOR CONDUCTING AN ANNUAL JOB PERFORMANCE REVIEW AND COMPENSATION DETERMINATION OF THE PRESIDENT WHICH IS PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL. THE CHAIR OF THE BOARD REPORTS TO THE FULL BOARD OF DIRECTORS AT THEIR REGULAR MONTHLY MEETING WITH RESPECT TO ANY ACTIONS OF THE EXECUTIVE COMMITTEE DURING THE PRECEDING MONTH.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PREPARED BY AN INDEPENDENT AUDIT FIRM AND REVIEWED BY THE LEAGUE'S PRESIDENT, VICE PRESIDENT OF FINANCE, CONTROLLER AND ITS AUDIT COMMITTEE. FOLLOWING THE COMMITTEE'S APPROVAL, IT IS PROVIDED TO THE BOARD

Name of the organization

DENVER DUMB FRIENDS LEAGUE

Employer identification number

84-0405254

OF DIRECTORS' FOR THEIR REVIEW BEFORE PRESENTATION AT A BOARD MEETING.

FOLLOWING BOARD APPROVAL, IT IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS, OFFICERS AND MANAGEMENT DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST IN ACCORDANCE WITH THE LEAGUE'S POLICY AT LEAST ANNUALLY. CONFLICTS ARE REVIEWED BY THE EXECUTIVE COMMITTEE AND THE BOARD OF DIRECTORS (WHERE THE PERSON WITH THE CONFLICT IS RECUSED FROM DELIBERATIONS, IF APPLICABLE) AND/OR LEGAL COUNSEL, IF NECESSARY. THE EXECUTIVE COMMITTEE OR BOARD OF DIRECTORS TAKES APPROPRIATE ACTION IF A CONFLICT IS NOT DISCLOSED IN ACCORDANCE WITH THE POLICY. THE BOARD OF DIRECTORS, OFFICERS AND MANAGEMENT DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST IN ACCORDANCE WITH THE LEAGUE'S POLICY AT LEAST ANNUALLY. CONFLICTS ARE REVIEWED BY THE EXECUTIVE COMMITTEE AND THE BOARD OF DIRECTORS (WHERE THE PERSON WITH THE CONFLICT IS RECUSED FROM DELIBERATIONS, IF APPLICABLE) AND/OR LEGAL COUNSEL, IF NECESSARY. THE EXECUTIVE COMMITTEE OR BOARD OF DIRECTORS TAKES APPROPRIATE ACTION IF A CONFLICT IS NOT DISCLOSED IN ACCORDANCE WITH THE POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

ANNUALLY, THE EXECUTIVE COMMITTEE RECEIVES AN ANALYSIS OF THE PRESIDENT'S TOTAL COMPENSATION, WHICH INCLUDES A COMPARISON TO THE MARKETPLACE. THE EXECUTIVE COMMITTEE DOCUMENTS ITS DELIBERATIONS AND PRESENTS ITS RECOMMENDATIONS TO THE BOARD OF DIRECTORS FOR APPROVAL. THE OTHER OFFICER'S COMPENSATION PACKAGE IS DETERMINED BY THE PRESIDENT IN ACCORDANCE WITH MARKET-BASED SALARY DATA, RESULTING IN A SALARY THAT IS APPROVED ANNUALLY BY THE FINANCE COMMITTEE AND THE BOARD OF DIRECTORS. THE PRESIDENT DOCUMENTS THE DECISION VIA EMAIL TO THE HUMAN RESOURCES DIRECTOR.

Name of the organization DENVER DUMB FRIENDS LEAGUE	Employer identification number 84-0405254
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FORM 990, PART VI, SECTION C, LINE 19:

THE LEAGUE PROVIDES ITS ANNUAL REPORT, AUDITED FINANCIALS, FORM 990 AND ITS CONFLICT OF INTEREST POLICY ON ITS WEBSITE AT [HTTP://WWW.DDFL.ORG/OURFINANCIALS/](http://www.ddfl.org/ourfinancials/).

THE LEAGUE'S ARTICLES OF INCORPORATION ARE AVAILABLE ONLINE AT THE COLORADO SECRETARY OF STATE'S WEBSITE AT [WWW.SOS.STATE.CO.US](http://www.sos.state.co.us), AND ITS BYLAWS ARE ATTACHED TO ITS FORM 990'S WHEN APPLICABLE, WHICH ARE AVAILABLE ON IS WEBSITE AND AT [WWW.GUIDESTAR.ORG](http://www.guidestar.org).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF TRUST	444,352.
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**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **DENVER DUMB FRIENDS LEAGUE** Employer identification number **84-0405254**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
DDFL PROPERTIES LLC - 80-0532236 2080 S QUEBEC DENVER, CO 80231	HOLD AND LIQUIDATE DONATED ASSETS	COLORADO	0.	5,000.	DENVER DUMB FRIENDS LEAGUE

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section containing: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year 120,248,901, D Employer identification number 84-0405254, E Group exemption number, F Check box if an amended return.

G Check organization type: [X] 501(c) corporation, [] 501(c) trust, [] 401(a) trust, [] Other trust, [] State college/university, [] 6417(d)(1)(A) Applicable entity

H Check if filing only to claim: [] Credit from Form 8941, [] Refund shown on Form 2439, [] Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation []

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [] Yes [X] No

L The books are in care of JOHN BUTLER Telephone number 720-822-9485

Part I Total Unrelated Business Taxable Income

Table with 11 rows for Part I: Total Unrelated Business Taxable Income. Line 11: Unrelated business taxable income 0.

Part II Tax Computation

Table with 7 rows for Part II: Tax Computation. Line 7: Total tax 0.

Part III Tax and Payments

Table with 5 main rows for Part III: Tax and Payments. Line 5: Current net 965 tax liability paid from Form 965-A, Part II, column (k) 0.

Part III Tax and Payments <i>(continued)</i>			
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information <i>(see instructions)</i>			
1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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 taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	PRESIDENT & CEO	Title	
				May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KYLE FRITCH, CPA	KYLE FRITCH, CPA	11/14/24		P01313374
	Firm's name	Firm's address		Firm's EIN	Phone no.
EIDE BAILLY LLP	2950 E. HARMONY RD., STE. 290 FORT COLLINS, CO 80528-3429		45-0250958	970-223-8825	

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

2023

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization DENVER DUMB FRIENDS LEAGUE	B Employer identification number 84-0405254
C Unrelated business activity code (see instructions) 523000	D Sequence: 1 of 1

E Describe the unrelated trade or business **FORM 926 REPORTING ONLY**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____				
b Less returns and allowances _____ c Balance _____	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	0.		

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)				
2 Salaries and wages				
3 Repairs and maintenance				
4 Bad debts				
5 Interest (attach statement). See instructions				
6 Taxes and licenses				
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			8b
9 Depletion				9
10 Contributions to deferred compensation plans				10
11 Employee benefit programs				11
12 Excess exempt expenses (Part VIII)				12
13 Excess readership costs (Part IX)				13
14 Other deductions (attach statement)				14
15 Total deductions. Add lines 1 through 14	15			0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			0.
17 Deduction for net operating loss. See instructions	17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18			

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
Totals			0.	0.	

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor DENVER DUMB FRIENDS LEAGUE	Identifying number (see instructions) 84-0405254
---	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS L.P	13-3597020

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) DKIP (CAYMAN) II L.P.	5a Identifying number, if any
---	--------------------------------------

6 Address (including country) 190 ELGIN AVENUE GEORGETOWN, GRAND CAYMAN KY 1-9005 CAYMAN ISLANDS	5b Reference ID number DKIPCAY
--	---

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2023		2,980,222.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Supplemental Part III Information Required To Be Reported (see instructions)

SEE STATEMENT 1

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before .044 % (b) After .044 %
- 17 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor DENVER DUMB FRIENDS LEAGUE	Identifying number (see instructions) 84-0405254
---	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) INDUS SELECT FUND, LTD	5a Identifying number, if any
--	--------------------------------------

6 Address (including country) 888 SEVENTH AVENUE, 26TH FLOOR NEW YORK, NY 10019	5b Reference ID number INDUSSELECT
---	---

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	04/01/2024		3,000,000.		

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ _____
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Supplemental Part III Information Required To Be Reported (see instructions)
SEE STATEMENT 2

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
 (a) Before .000 % (b) After .272 %
- 17 Type of nonrecognition transaction (see instructions) ▶ **SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
 If "Yes," complete lines 20b and 20c.
 - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
 - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

**Return by a U.S. Transferor of Property
 to a Foreign Corporation**

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor DENVER DUMB FRIENDS LEAGUE	Identifying number (see instructions) 84-0405254
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? Yes No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

4 Name of transferee (foreign corporation) CANYON DISTRESSED OPPORTUNITY FUND III (CAYMAN), L.P.	5a Identifying number, if any
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6 Address (including country) P.O. BOX 309, UGLAND HOUSE GEORGETOWN, GRAND CAYMAN KY 1-9005 CAYMAN ISLANDS	5b Reference ID number CANYONDIST
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7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	11/21/2023		291,228.		

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ _____
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Supplemental Part III Information Required To Be Reported (see instructions)
SEE STATEMENT 3

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
 (a) Before .310 % (b) After .310 %
- 17 Type of nonrecognition transaction (see instructions) ► **SECTION 351**
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
 - a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
 If "Yes," complete lines 20b and 20c.
 - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ _____
 - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

DKIP (CAYMAN) II L.P.

STATEMENT FILED PURSUANT TO SECTION 1.6038B-1(C) AND SECTION 1.6038B-1T(C)

1) NAME OF U.S. TRANSFEROR: DENVER DUMB FRIENDS LEAGUE

EIN: 84-0405254

ADDRESS: 2080 S QUEBEC ST, DENVER, CO 80231

2) NAME OF FOREIGN TRANSFEREE: DKIP (CAYMAN) II L.P.

EIN: FOREIGN

ADDRESS: 190 ELGIN AVENUE, GEORGE TOWN, GRAND CAYMAN KY 1-9005

COUNTRY OF INCORPORATION: CJ

THE TAXPAYER TRANSFERRED CASH TO THE TRANSFEREE IN THE AMOUNTS TOTALING \$2,980,222 ON VARIOUS DATES IN 2023.

3) THE FOLLOWING CONSIDERATION WAS RECEIVED BY THE U.S. TRANSFEROR:

DESCRIPTION: ADDITIONAL HOLDINGS

ESTIMATED FAIR MARKET VALUE: \$2,980,222

DKIP (CAYMAN) II L.P.

4) THE FOLLOWING PROPERTY WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

- (I) ACTIVE TRADE OR BUSINESS PROPERTY NOT APPLICABLE
- (II) STOCK OR SECURITIES NOT APPLICABLE
- (III) DEPRECIATED PROPERTY NOT APPLICABLE
- (IV) PROPERTY TO BE LEASED NOT APPLICABLE
- (V) PROPERTY TO BE SOLD NOT APPLICABLE
- (VI) TRANSFERS TO FSCS NOT APPLICABLE
- (VII) TAINTED PROPERTY NOT APPLICABLE
- (VIII) FOREIGN LOSS BRANCH NOT APPLICABLE
- (IX) OTHER INTANGIBLES NOT APPLICABLE

DKIP (CAYMAN) II L.P.

5) THE FOLLOWING PROPERTY OF A FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES SUBJECT TO THE RULES OF SECTION 1.367(A)-6T WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

NOT APPLICABLE

(6) THE TRANSFER OF PROPERTY BY THE U.S. TRANSFEROR TO THE U.S. TRANSFEREE IS AN EXCHANGE DESCRIBED IN SECTION 361(A) OR (B). THE CONDITIONS SET FORTH IN THE SECOND SENTENCE OF SECTION 367(A)(5), AND ANY REGULATIONS UNDER THAT SECTION, HAVE BEEN SATISFIED. THE FOLLOWING ADJUSTMENTS TO BASIS, OR OTHER ADJUSTMENTS, HAVE BEEN MADE TO THE PROPERTY TRANSFERRED:

NOT APPLICABLE

INDUS SELECT FUND, LTD

STATEMENT FILED PURSUANT TO SECTION 1.6038B-1(C) AND SECTION 1.6038B-1T(C)

1) NAME OF U.S. TRANSFEROR: DENVER DUMB FRIENDS LEAGUE

EIN: 84-0405254

ADDRESS: 2080 S QUEBEC ST, DENVER, CO 80231

2) NAME OF FOREIGN TRANSFEREE: INDUS SELECT FUND, LTD.

EIN: FOREIGN

ADDRESS: 888 SEVENTH AVENUE, 26TH FLOOR, NEW YORK, NY 10019

COUNTRY OF INCORPORATION: CJ

THE TAXPAYER TRANSFERRED CASH TO THE TRANSFEREE IN THE AMOUNTS TOTALING
\$3,000,000 ON 4-1-24.

3) THE FOLLOWING CONSIDERATION WAS RECEIVED BY THE U.S. TRANSFEROR:

DESCRIPTION: ADDITIONAL HOLDINGS

ESTIMATED FAIR MARKET VALUE: \$3,000,000

INDUS SELECT FUND, LTD

4) THE FOLLOWING PROPERTY WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

- (I) ACTIVE TRADE OR BUSINESS PROPERTY NOT APPLICABLE
- (II) STOCK OR SECURITIES NOT APPLICABLE
- (III) DEPRECIATED PROPERTY NOT APPLICABLE
- (IV) PROPERTY TO BE LEASED NOT APPLICABLE
- (V) PROPERTY TO BE SOLD NOT APPLICABLE
- (VI) TRANSFERS TO FSCS NOT APPLICABLE
- (VII) TAINTED PROPERTY NOT APPLICABLE
- (VIII) FOREIGN LOSS BRANCH NOT APPLICABLE
- (IX) OTHER INTANGIBLES NOT APPLICABLE

INDUS SELECT FUND, LTD

5) THE FOLLOWING PROPERTY OF A FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES SUBJECT TO THE RULES OF SECTION 1.367(A)-6T WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

NOT APPLICABLE

(6) THE TRANSFER OF PROPERTY BY THE U.S. TRANSFEROR TO THE U.S. TRANSFEREE IS AN EXCHANGE DESCRIBED IN SECTION 361(A) OR (B). THE CONDITIONS SET FORTH IN THE SECOND SENTENCE OF SECTION 367(A)(5), AND ANY REGULATIONS UNDER THAT SECTION, HAVE BEEN SATISFIED. THE FOLLOWING ADJUSTMENTS TO BASIS, OR OTHER ADJUSTMENTS, HAVE BEEN MADE TO THE PROPERTY TRANSFERRED:

NOT APPLICABLE

CANYON DISTRESSED OPPORTUNITY FUND III (CAYMAN), L.P.

STATEMENT FILED PURSUANT TO SECTION 1.6038B-1(C) AND SECTION 1.6038B-1T(C)

1) NAME OF U.S. TRANSFEROR: DENVER DUMB FRIENDS LEAGUE

EIN: 84-0405254

ADDRESS: 2080 S QUEBEC ST, DENVER, CO 80231

2) NAME OF FOREIGN TRANSFEREE: CANYON DISTRESSED OPPORTUNITY FUND III (CAYMAN)
L.P.

EIN: FOREIGN

ADDRESS: P.O. BOX 309, GEORGE TOWN, GRAND CAYMAN KY 1-9005

COUNTRY OF INCORPORATION: CJ

THE TAXPAYER TRANSFERRED CASH TO THE TRANSFEREE IN THE AMOUNTS TOTALING
\$291,228 ON 11-21-23.

3) THE FOLLOWING CONSIDERATION WAS RECEIVED BY THE U.S. TRANSFEROR:

DESCRIPTION: ADDITIONAL HOLDINGS

ESTIMATED FAIR MARKET VALUE: \$291,228

CANYON DISTRESSED OPPORTUNITY FUND III (CAYMAN), L.P.

4) THE FOLLOWING PROPERTY WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

- (I) ACTIVE TRADE OR BUSINESS PROPERTY NOT APPLICABLE
- (II) STOCK OR SECURITIES NOT APPLICABLE
- (III) DEPRECIATED PROPERTY NOT APPLICABLE
- (IV) PROPERTY TO BE LEASED NOT APPLICABLE
- (V) PROPERTY TO BE SOLD NOT APPLICABLE
- (VI) TRANSFERS TO FSCS NOT APPLICABLE
- (VII) TAINTED PROPERTY NOT APPLICABLE
- (VIII) FOREIGN LOSS BRANCH NOT APPLICABLE
- (IX) OTHER INTANGIBLES NOT APPLICABLE

CANYON DISTRESSED OPPORTUNITY FUND III (CAYMAN), L.P.

5) THE FOLLOWING PROPERTY OF A FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES SUBJECT TO THE RULES OF SECTION 1.367(A)-6T WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:

NOT APPLICABLE

(6) THE TRANSFER OF PROPERTY BY THE U.S. TRANSFEROR TO THE U.S. TRANSFEREE IS AN EXCHANGE DESCRIBED IN SECTION 361(A) OR (B). THE CONDITIONS SET FORTH IN THE SECOND SENTENCE OF SECTION 367(A)(5), AND ANY REGULATIONS UNDER THAT SECTION, HAVE BEEN SATISFIED. THE FOLLOWING ADJUSTMENTS TO BASIS, OR OTHER ADJUSTMENTS, HAVE BEEN MADE TO THE PROPERTY TRANSFERRED:

NOT APPLICABLE