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Return of Organization Exempt From Income Tax

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

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Header section A-M containing organization name (RIO'S ASSOCIATION INC), EIN (31-1374395), address (3244 ROOSEVELT BLVD, MIDDLETOWN, OH 45044), and tax-exempt status (501(c)(3)).

Part I Summary table with columns for Revenue, Expenses, and Net Assets. Includes a 'RECEIVED' stamp dated FEB 16 2010 from OGDEN, UT.

Part II Signature Block containing signatures of Shane Estep (President) and Mark Graver (Preparer), along with firm information for Abacus Tax Service Inc.

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

PROVIDE SERVICES FOR DISABLED

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  No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 274,980 including grants of \$ ) (Revenue \$ 408,999 )  
TO PROVIDE COMMUNITY/RESIDENTIAL SUPPORT FOR (3)  
DEVELOPEMENTAL INDIVIDUALS (365) DAYS A YEAR.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► \$ 274,980 (Must equal Part IX, Line 25, column (B).)

**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)? If "Yes," complete Schedule A . . . . .   | X   |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .  |     | X  |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .  |     | X  |
| 5   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .  |     |    |
| 6   | Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .   |     | 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? If "Yes," complete Schedule D, Part II . . . . .  |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .   |     | X  |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .                           |     | X  |
| 10  | Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .   |     | X  |
| 11  | Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .  | X   |    |
| 12  | Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .   |     | X  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .  |     | X  |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .  |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .   |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .   |     | X  |
| 17  | Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .  |     | X  |
| 18  | Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .  | X   |    |
| 19  | Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .   |     | X  |
| 20  | Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .   |     | X  |
| 21  | Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .   |     | X  |
| 22  | Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .  |     | X  |
| 23  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .   |     | 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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25 . . . . . |     | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| 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? . . . . .  |     |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| 25a | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .  |     | X  |
| b   | Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .  |     | X  |
| 26  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .  |     | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .  |     | X  |

**Part IV Checklist of Required Schedules** (continued)

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>28</b> | During the tax year, did any person who is a current or former officer, director, trustee, or key employee:   |     |    |
| <b>a</b>  | Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV . . . . . |     | X  |
| <b>b</b>  | Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV . . . . .   |     | X  |
| <b>c</b>  | Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV . . . . .   |     | X  |
| <b>29</b> | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .  |     | X  |
| <b>30</b> | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .  |     | X  |
| <b>31</b> | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .  |     | X  |
| <b>32</b> | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .  |     | X  |
| <b>33</b> | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .  |     | X  |
| <b>34</b> | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .   |     | X  |
| <b>35</b> | Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .   |     | X  |
| <b>36</b> | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .   |     | X  |
| <b>37</b> | 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? If "Yes," complete Schedule R, Part VI. . . . .  |     | X  |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, description, and Yes/No boxes. Includes questions 1a through 12a regarding IRS filings and tax compliance.

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1a</b> | Enter the number of voting members of the governing body . . . . .  |     | 3  |
| <b>b</b>  | Enter the number of voting members that are independent . . . . .   |     | 3  |
| <b>2</b>  | 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  |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . |     | X  |
| <b>4</b>  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .   |     | X  |
| <b>5</b>  | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   |     | X  |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   |     | X  |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   |     | X  |
| <b>b</b>  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   |     | X  |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |     |    |
| <b>a</b>  | The governing body? . . . . .   | X   |    |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body? . . . . .   | X   |    |
| <b>9a</b> | Does the organization have local chapters, branches, or affiliates? . . . . .   |     | X  |
| <b>b</b>  | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .  |     |    |
| <b>10</b> | Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .       | X   |    |
| <b>11</b> | Is there any officer, director or 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 in Schedule O . . . . .      |     | X  |

**Section B. Policies**

|            |  | Yes | No |
|------------|--|-----|----|
| <b>12a</b> | Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   |     | X  |
| <b>b</b>   | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  |     |    |
| <b>c</b>   | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   |     |    |
| <b>13</b>  | Does the organization have a written whistleblower policy? . . . . .   |     | X  |
| <b>14</b>  | Does the organization have a written document retention and destruction policy? . . . . .  | X   |    |
| <b>15</b>  | 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:   |     |    |
| <b>a</b>   | The organization's CEO, Executive Director, or top management official? . . . . .  |     | X  |
| <b>b</b>   | Other officers or key employees of the organization? . . . . .<br>Describe the process in Schedule O. (see instructions)   |     | X  |
| <b>16a</b> | 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>b</b>   | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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 **▶ OH**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶ RANDALL TURNER (513) 727-4078**

**3244 ROOSEVELT BLVD MIDDLETOWN, OH 45044**





| Part VIII Statement of Revenue |  |  | (A)<br>Total revenue | (B)<br>Related or exempt function revenue | (C)<br>Unrelated business revenue | (D)<br>Revenue excluded from tax under sections 512, 513, or 514 |  |
|--------------------------------|--|--|----------------------|---|-----------------------------------|--|--|
| Contributions and              | 1a   | Federated campaigns  |                      |   |                                   |  |  |
|                                | 1b   | Membership dues  |                      |   |                                   |  |  |
|                                | 1c   | Fundraising events   |                      |   |                                   |  |  |
|                                | 1d   | Related organizations  |                      |   |                                   |  |  |
|                                | 1e   | Government grants (contributions)  |                      |   |                                   |  |  |
|                                | 1f   | All other contributions, gifts, grants, and similar amounts not included above |                      |   |                                   |  |  |
|                                | g  | Noncash contributions included in lines 1a-1f: \$                              |                      |   |                                   |  |  |
|                                | h  | Total. Add lines 1a-1f   |                      |   |                                   |  |  |
| Program Service Revenue        | 2a   | DIRECT CARE OF DISABL  | 284,578              | 284,578                                   |                                   |  |  |
|                                | b  |  |                      |   |                                   |  |  |
|                                | c  |  |                      |   |                                   |  |  |
|                                | d  |  |                      |   |                                   |  |  |
|                                | e  |  |                      |   |                                   |  |  |
|                                | f  | All other program service revenue  |                      |   |                                   |  |  |
|                                | g  | Total. Add lines 2a-2f   | 284,578              |   |                                   |  |  |
| Other Revenue                  | 3  | Investment income (including dividends, interest, and other similar amounts)   | 20                   | 20  |                                   |  |  |
|                                | 4  | Income from investment of tax-exempt bond proceeds                             |                      |   |                                   |  |  |
|                                | 5  | Royalties  |                      |   |                                   |  |  |
|                                | 6a   | Gross Rents  | (i) Real             |   |                                   |  |  |
|                                |  |  | (ii) Personal        |   |                                   |  |  |
|                                |  |  |                      |   |                                   |  |  |
|                                |  |  |                      |   |                                   |  |  |
|                                | b  | Less: rental expenses  |                      |   |                                   |  |  |
|                                | c  | Rental income or (loss)  |                      |   |                                   |  |  |
|                                | d  | Net rental income or (loss)  |                      |   |                                   |  |  |
|                                | 7a   | Gross amount from sales of assets other than inventory                         | (i) Securities       |   |                                   |  |  |
|                                |  |  | (ii) Other           |   |                                   |  |  |
|                                |  |  |                      |   |                                   |  |  |
|                                |  |  |                      |   |                                   |  |  |
|                                | b  | Less: cost or other basis and sales expenses                                   |                      |   |                                   |  |  |
| c                              | Gain or (loss)   |  |                      |   |                                   |  |  |
| d                              | Net gain or (loss)   |  |                      |   |                                   |  |  |
| 8a                             | Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | 15,230   |                      |   |                                   |  |  |
| b                              | Less: direct expenses  |  |                      |   |                                   |  |  |
| c                              | Net income or (loss) from fundraising events   | 15,230   | 15,230               |   |                                   |  |  |
| 9a                             | Gross income from gaming activities. See Part IV, line 19  |  |                      |   |                                   |  |  |
| b                              | Less: direct expenses  |  |                      |   |                                   |  |  |
| c                              | Net income or (loss) from gaming activities  |  |                      |   |                                   |  |  |
| 10a                            | Gross sales of inventory, less returns and allowances  |  |                      |   |                                   |  |  |
| b                              | Less: cost of goods sold   |  |                      |   |                                   |  |  |
| c                              | Net income or (loss) from sales of inventory   |  |                      |   |                                   |  |  |
| Miscellaneous Revenue          |  |  | Business Code        |   |                                   |  |  |
| 11a                            |  |  |                      |   |                                   |  |  |
| b                              |  |  |                      |   |                                   |  |  |
| c                              |  |  |                      |   |                                   |  |  |
| d                              | All other revenue  |  |                      |   |                                   |  |  |
| e                              | Total. Add lines 11a-11d   |  |                      |   |                                   |  |  |
| 12                             | Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e   |  | 299,828              | 299,828                                   | 0                                 | 0  |  |

**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) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. |  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|--|-----------------------|---------------------------------|--|-----------------------------|
| 1  | Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .  |                       |                                 |  |                             |
| 2  | Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .  |                       |                                 |  |                             |
| 3  | Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .   |                       |                                 |  |                             |
| 4  | Benefits paid to or for members . . . . .  |                       |                                 |  |                             |
| 5  | Compensation of current officers, directors, trustees, and key employees . . . . .   |                       |                                 |  |                             |
| 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 . . . . .   | 116,093               | 103,398                         | 12,695                                 |                             |
| 8  | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .  |                       |                                 |  |                             |
| 9  | Other employee benefits . . . . .  |                       |                                 |  |                             |
| 10   | Payroll taxes . . . . .  | 10,118                | 9,611                           | 507                                    |                             |
| 11   | Fees for services (non-employees):   |                       |                                 |  |                             |
| a  | Management . . . . .   | 458                   | 104                             | 354                                    |                             |
| b  | Legal . . . . .  | 15,144                | 12,076                          | 3,068                                  |                             |
| c  | Accounting . . . . .   |                       |                                 |  |                             |
| d  | Lobbying . . . . .   |                       |                                 |  |                             |
| e  | Professional fundraising services. See Part IV, line 17 . . . . .  |                       |                                 |  |                             |
| f  | Investment management fees . . . . .   |                       |                                 |  |                             |
| g  | Other . . . . .  |                       |                                 |  |                             |
| 12   | Advertising and promotion . . . . .  | 2,465                 | 2,465                           |  |                             |
| 13   | Office expenses . . . . .  |                       |                                 |  |                             |
| 14   | Information technology . . . . .   |                       |                                 |  |                             |
| 15   | Royalties . . . . .  |                       |                                 |  |                             |
| 16   | Occupancy . . . . .  | 112,750               | 104,858                         | 7,892                                  |                             |
| 17   | Travel . . . . .   |                       |                                 |  |                             |
| 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 . . . . .  | 3,531                 | 3,531                           |  |                             |
| 23   | Insurance . . . . .  | 14,387                | 3,329                           | 11,058                                 |                             |
| 24   | Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)  |                       |                                 |  |                             |
| a  | <b>BANK FLEX CLAIMS</b>  | 10,766                | 10,766                          |  |                             |
| b  | <b>UTILITIES</b>   | 23,751                | 13,751                          | 10,000                                 |                             |
| c  | <b>CONTRIBUTIONS/TRAVEL</b>  | 1,500                 | 1,000                           | 500                                    |                             |
| d  | <b>PROMOTIONS/DUES &amp; SUBSCR</b>  |                       |                                 |  |                             |
| e  | <b>PERMITS/GASOLINE</b>  | 10,091                | 10,091                          |  |                             |
| f  | All other expenses . . . . .   |                       |                                 |  |                             |
| 25   | <b>Total functional expenses.</b> Add lines 1 through 24f . . . . .  | 321,054               | 274,980                         | 46,074                                 | 0                           |
| 26   | <b>Joint Costs.</b> Check here <input type="checkbox"/> if following \ SOP 98-2. Complete this line only if the organization organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . . |                       |                                 |  |                             |

**Part X Balance Sheet**

|  |  | (A)               |           | (B)         |
|--|--|-------------------|-----------|-------------|
|  |  | Beginning of year |           | End of year |
| A<br>s<br>s<br>e<br>t<br>s   | <b>1</b> Cash - non-interest-bearing . . . . .   | 37,923            | <b>1</b>  | 19,843      |
|  | <b>2</b> Savings and temporary cash investments . . . . .  |                   | <b>2</b>  |             |
|  | <b>3</b> Pledges and grants receivable, net . . . . .  |                   | <b>3</b>  |             |
|  | <b>4</b> Accounts receivable, net . . . . .  |                   | <b>4</b>  |             |
|  | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .                            |                   | <b>5</b>  |             |
|  | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .      |                   | <b>6</b>  |             |
|  | <b>7</b> Notes and loans receivable, net . . . . .   |                   | <b>7</b>  |             |
|  | <b>8</b> Inventories for sale or use . . . . .   |                   | <b>8</b>  |             |
|  | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                   | <b>9</b>  |             |
|  | <b>10a</b> Land, buildings, and equipment: cost basis . . . . .  | <b>10a</b>        |           |             |
|  | <b>b</b> Less: accumulated depreciation. Complete Part VI of Schedule D . . . . .  | <b>10b</b>        |           | <b>10c</b>  |
|  | <b>11</b> Investments - publicly traded securities . . . . .   |                   | <b>11</b> |             |
|  | <b>12</b> Investments - other securities. See Part IV, line 11 . . . . .   |                   | <b>12</b> |             |
|  | <b>13</b> Investments - program-related. See Part IV, line 11 . . . . .  | 162,013           | <b>13</b> | 158,867     |
|  | <b>14</b> Intangible assets . . . . .  |                   | <b>14</b> |             |
|  | <b>15</b> Other assets. See Part IV, line 11 . . . . .   |                   | <b>15</b> |             |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 199,936  | <b>16</b>         | 178,710   |             |
| L<br>i<br>a<br>b<br>i<br>l<br>i<br>t<br>i<br>e<br>s                                  | <b>17</b> Accounts payable and accrued expenses . . . . .  |                   | <b>17</b> |             |
|  | <b>18</b> Grants payable . . . . .   |                   | <b>18</b> |             |
|  | <b>19</b> Deferred revenue . . . . .   |                   | <b>19</b> |             |
|  | <b>20</b> Tax-exempt bond liabilities . . . . .  |                   | <b>20</b> |             |
|  | <b>21</b> Escrow account liability. Complete Part IV of Schedule D . . . . .   |                   | <b>21</b> |             |
|  | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . . |                   | <b>22</b> |             |
|  | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                   | <b>23</b> |             |
|  | <b>24</b> Unsecured notes and loans payable . . . . .  |                   | <b>24</b> |             |
| <b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .                 |  | <b>25</b>         |           |             |
| <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .                | 0  | <b>26</b>         | 0         |             |
| N<br>e<br>t<br>A<br>s<br>s<br>e<br>t<br>B<br>a<br>l<br>a<br>n<br>c<br>e<br>s         | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                   |           |             |
|  | <b>27</b> Unrestricted net assets . . . . .  |                   | <b>27</b> |             |
|  | <b>28</b> Temporarily restricted net assets . . . . .  |                   | <b>28</b> |             |
|  | <b>29</b> Permanently restricted net assets . . . . .  |                   | <b>29</b> |             |
|  | <b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>  |                   |           |             |
|  | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                   | <b>30</b> |             |
|  | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .   |                   | <b>31</b> |             |
|  | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   | 199,936           | <b>32</b> | 178,710     |
| <b>33</b> Total net assets or fund balances . . . . .                                | 199,936  | <b>33</b>         | 178,710   |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .                   | 199,936  | <b>34</b>         | 178,710   |             |

**Part XI Financial Statements and Reporting**

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .   | X   |    |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant? . . . . .  |     | X  |
| <b>c</b>  | If "Yes" to lines 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? . . . . . | X   |    |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .  |     | X  |
| <b>b</b>  | If "Yes," did the organization undergo the required audit or audits? . . . . .  |     |    |

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

RIO'S ASSOCIATION INC

Employer identification number

31-1374395

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

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III-Functionally integrated
  - d  Type III-Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions) ) | (iv) Is the organization in col. (i) listed in your governing document? |    | (v) Did you notify the organization in col. (i) of your support? |    | (vi) Is the organization in col. (i) organized in the U.S.? |    | (vii) Amount of support |
|------------------------------------|----------|--|---|----|--|----|---|----|-------------------------|
|                                    |          |  | Yes   | No | Yes  | No | Yes   | No |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
|                                    |          |  |   |    |  |    |   |    |                         |
| <b>Total</b>                       |          |  |   |    |  |    |   |    |                         |

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

**Political Campaign and Lobbying Activities**

OMB No 1545-0047

**2008**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**▶ To be completed by organizations described below.**

**▶ Attach to Form 990 or Form 990-EZ.**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, 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," to 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," to Form 990, Part IV, line 5 (Proxy Tax), then**

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

|  |   |
|--|---|
| Name of organization<br><b>RIO'S ASSOCIATION INC</b> | Employer identification number<br><b>31-1374395</b> |
|--|---|

**Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.**  
See the instructions for Schedule C for details.

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

**Part I-B To be completed by all organizations exempt under section 501(c)(3).**  
See the instructions for Schedule C for details.

- 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 To be completed by all organizations exempt under section 501(c), except section 501(c)(3).**  
See the instructions for Schedule C for details.

- 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 of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and 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- |
|----------|-------------|---------|---|---|
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |
|          |             |         |   |   |

**Part II-A** To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

- A** Check  if the filing organization belongs to an affiliated group.  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)   | (a) Filing organization's totals                       | (b) Affiliated group totals                              |                    |                               |   |  |   |  |  |   |                   |              |  |  |
|--|--|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>d</b> Other exempt purpose expenditures . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.  |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%;"><b>If the amount on line 1e, column (a) or (b) is:</b></td> <td><b>The lobbying nontaxable amount is :</b></td> </tr> <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> </table> | <b>If the amount on line 1e, column (a) or (b) is:</b> | <b>The lobbying nontaxable amount is :</b>               | 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. |  |  |
| <b>If the amount on line 1e, column (a) or (b) is:</b>   | <b>The lobbying nontaxable amount is :</b>             |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| 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.   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .   |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>h</b> Subtract line 1g from line 1a. Enter -0- if line g is more than line a . . . . .  |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>i</b> Subtract line 1f from line 1c. Enter -0- if line f is more than line c . . . . .  |  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>j</b> 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 instructions for lines 2a through 2f of the instructions.)

| Lobbying Expenditures During 4-Year Averaging Period             |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                      | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) Total |
| <b>2a</b> Lobbying non-taxable amount                            |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))   |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroot non-taxable amount                            |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

**Part II-B** To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

|  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: |     |    |        |
| <b>a</b> Volunteers?   |     | X  |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  |     | X  |        |
| <b>c</b> Media advertisements?   |     | X  |        |
| <b>d</b> Mailings to members, legislators, or the public?  |     | X  |        |
| <b>e</b> Publications, or published or broadcast statements?   |     | X  |        |
| <b>f</b> Grants to other organizations for lobbying purposes?  |     | X  |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?   |     | X  |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?   |     | X  |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV   |     | X  |        |
| <b>j</b> Total lines 1c through 1i   |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  |     | X  |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912  |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  |     | X  |        |

**Part III-A** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

|   | Yes | No |
|---|-----|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                     | 1   |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                | 2   |    |
| <b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year? | 3   |    |

**Part III-B** To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members   | <b>1</b>  |  |
| <b>2</b> Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  |           |  |
| <b>a</b> Current year   | <b>2a</b> |  |
| <b>b</b> Carryover from last year   | <b>2b</b> |  |
| <b>c</b> Total  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | <b>3</b>  |  |
| <b>4</b> 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 expenditure next year? | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)  | <b>5</b>  |  |

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i.

Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

RIO'S ASSOCIATION INC

Employer identification number

31-1374395

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

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

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?, 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Revenues included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X.

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

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

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

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

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

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

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

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

Table with columns for Amount and rows for 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

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

b If "Yes," explain the arrangement in Part XIV.

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

Table with columns (a) Current Year, (b) Pnor Year, (c) Two Years Back, (d) Three Years Back, (e) Four Years Back and rows for 1a-1g: Beginning of year balance, Contributions, Investment earnings or losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance.

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

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

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

- (i) unrelated organizations
(ii) related organizations

Small table with columns Yes No and rows 3a(i), 3a(ii), 3b.

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

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

Table with columns (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Depreciation, (d) Book value and rows for 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other.

Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)



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

Table with 10 rows for reconciliation of net assets. Rows include: 1 Total revenue, 2 Total expenses, 3 Excess or (deficit) for the year, 4 Net unrealized gains, 5 Donated services, 6 Investment expenses, 7 Prior period adjustments, 8 Other, 9 Total adjustments, 10 Excess or (deficit) for the year per financial statements.

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

Table with 5 main rows for revenue reconciliation. Sub-rows include: 2a Net unrealized gains, 2b Donated services, 2c Recoveries, 2d Other, 2e Add lines 2a through 2d, 4a Investment expenses, 4b Other, 4c Add lines 4a and 4b.

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

Table with 5 main rows for expense reconciliation. Sub-rows include: 2a Donated services, 2b Prior year adjustments, 2c Losses reported, 2d Other, 2e Add lines 2a through 2d, 4a Investment expenses, 4b Other, 4c Add lines 4a and 4b.

Part XIV Supplemental Information

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

Multiple horizontal lines provided for entering supplemental information descriptions.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

|                                      |   | (a) Event #1   | (b) Event #2 | (c) Other Events | (d) Total Events            |
|--------------------------------------|---|--|--------------|------------------|-----------------------------|
|                                      |   | <b>GAMING</b>  |              |                  | Add col (a) through col (c) |
|                                      |   | (event type)   | (event type) | (total number)   | (col (c))                   |
| R<br>e<br>v<br>e<br>n<br>u<br>e      | 1 | Gross receipts . . . . .   | 393,769      |                  | 393,769                     |
|                                      | 2 | Less: Charitable contributions . . . . .                               |              |                  |                             |
|                                      | 3 | Gross revenue (line 1 minus line 2) . . . . .                          | 393,769      |                  | 393,769                     |
| D<br>i<br>r<br>e<br>c<br>t           | 4 | Cash prizes . . . . .  |              |                  |                             |
|                                      | 5 | Non-cash prizes . . . . .  |              |                  |                             |
| E<br>x<br>p<br>e<br>n<br>s<br>e<br>s | 6 | Rent/facility costs . . . . .  | 112,750      |                  | 112,750                     |
|                                      | 7 | Other direct expenses . . . . .  |              |                  |                             |
|                                      | 8 | Direct expenses summary. Add lines 4 through 7, column (d) . . . . . ▶ |              |                  | ( 112,750 )                 |
|                                      | 9 | Net income summary. Combine lines 3 and 8 in column (d) . . . . . ▶    |              |                  | 281,019                     |

**Part III Gaming.** Complete if the organization answered "Yes" to 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))                      |
|--|---|--|---|---|---|
|  |   |  |   |   |   |
| R<br>e<br>v<br>e<br>n<br>u<br>e  | 1 | Gross revenue . . . . .  |   |   |   |
| D<br>i<br>r<br>e<br>c<br>t<br><br>E<br>x<br>p<br>e<br>n<br>s<br>e<br>s | 2 | Cash prizes . . . . .  |   |   |   |
|  | 3 | Non-cash prizes . . . . .  |   |   |   |
|  | 4 | Rent/facility costs . . . . .  |   |   |   |
|  | 5 | Other direct expenses . . . . .  |   |   |   |
|  | 6 | Volunteer labor . . . . .  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |
|  | 7 | Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶    |   |   | ( )   |
|  | 8 | Net gaming income summary. Combine lines 1 and 7 in column (d) . . . . . ▶ |   |   |   |

|  | Yes | No |
|--|-----|----|
| 9 Enter the state(s) in which the organization operates gaming activities: _____   |     |    |
| a Is the organization licensed to operate gaming activities in each of these states? . . . . .   | 9a  |    |
| b If "No," Explain: _____  |     |    |
| 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .   | 10a |    |
| b If "Yes," Explain: _____   |     |    |
| 11 Does the organization operate gaming activities with nonmembers? . . . . .  | 11  |    |
| 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? . . . . . | 12  |    |

# Depreciation and Amortization (Including Information on Listed Property)

**2008**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.      ▶ Attach to your tax return.

Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**RIO'S ASSOCIATION INC**

**FORM 990 - 1**

**31-1374395**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

|   |   |   |  |
|---|---|---|--|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .  | 1 |  |
| 2 | Total cost of section 179 property placed in service (see instructions) . . . . .   | 2 |  |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .  | 3 |  |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | 4 |  |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | 5 |  |

|    | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|----|--|------------------------------|------------------|
| 6  |  |                              |                  |
| 7  | Listed property. Enter the amount from line 29 . . . . .   | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .                               |                              | 8                |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .   |                              | 9                |
| 10 | Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .  |                              | 10               |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . . |                              | 11               |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .                              |                              | 12               |
| 13 | Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 . ▶  | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

|    |   |    |       |
|----|---|----|-------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . | 14 |       |
| 15 | Property subject to section 168(f)(1) election . . . . .  | 15 |       |
| 16 | Other depreciation (including ACRS) . . . . .   | 16 | 3,531 |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2008 . . . . .   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |    |  |

**Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

|     | (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|-----|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a | 3-year property                |                                      |  |                     |                |            |                            |
| b   | 5-year property                |                                      |  |                     |                |            |                            |
| c   | 7-year property                |                                      |  |                     |                |            |                            |
| d   | 10-year property               |                                      |  |                     |                |            |                            |
| e   | 15-year property               |                                      |  |                     |                |            |                            |
| f   | 20-year property               |                                      |  |                     |                |            |                            |
| g   | 25-year property               |                                      |  | 25 yrs.             |                | S/L        |                            |
| h   | Residential rental property    |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i   | Nonresidential real property   |                                      |  | 39 yrs.             | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

|     |            |  |  |         |    |     |  |
|-----|------------|--|--|---------|----|-----|--|
| 20a | Class life |  |  |         |    | S/L |  |
| b   | 12-year    |  |  | 12 yrs. |    | S/L |  |
| c   | 40-year    |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (see instructions)**

|    |  |    |       |
|----|--|----|-------|
| 21 | Listed property. Enter amount from line 28 . . . . .   | 21 |       |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. . . . . | 22 | 3,531 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .  | 23 |       |

990

Overflow Statement

2008  
Page 1

Name(s) as shown on return

FEIN

RIO'S ASSOCIATION INC

31-1374395

PROGRAM SERVICES EXPENSES

| <u>Description</u>                         | <u>Amount</u>     |
|--|-------------------|
| COST OF GOODS SOLD BINGO SUPPLIES CONTRACT | \$ 274,980        |
| Total:                                     | <u>\$ 274,980</u> |

# Application for Extension of Time to File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  ▶
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits..

|   |   |   |
|---|---|---|
| <b>Type or print</b><br><small>File by the due date for filing your return. See instructions.</small> | Name of Exempt Organization<br><b>RIO'S ASSOCIATION INC</b>   | Employer identification number<br><b>31-1374395</b> |
|   | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>3244 ROOSEVELT BLVD.</b>                   |   |
|   | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>MIDDLETOWN, OH 45044</b> |   |

**Check type of return to be filed** (file a separate application for each return):

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ **RANDY TURNER 3244 ROSSEVELT BLVD., OH 45044**

Telephone No. ▶ **513-727-4078** FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02-15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year 20\_\_ or

▶  tax year beginning 07-01, 2008, and ending 06-30, 2009.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

|   |           |    |
|---|-----------|----|
| <b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.  | <b>3a</b> | \$ |
| <b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.   | <b>3b</b> | \$ |
| <b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | <b>3c</b> | \$ |

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.