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Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2011**

Open to Public Inspection

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

**B** Check applicable:  Address change,  Name change,  Initial return,  Termination,  Amended return,  Application period

**C** **Address:** PAYETTE COUNTY RODEO ASSOCIATION, INC.  
 PO BOX 53  
 NEW PLYMOUTH, ID 83655

**D Employer identification number:** 37-1625790

**E Telephone number:** (208) 278-5219

**F Group Exemption Number:** \_\_\_\_\_

**G Accounting Method:**  Cash,  Accrual, Other (specify) \_\_\_\_\_

**H Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**

**I Website:** N/A

**J Tax-exempt status (check only one):**  501(c)(2),  501(c)(7), (insert no.) \_\_\_\_\_, 4947(a)(1) or 527

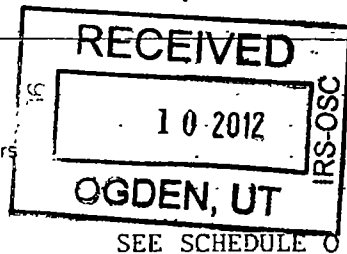
**K Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization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

**L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.** **\$ 37,910.**

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

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

REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	37,910.
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c Less: direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe in Schedule O)	8	
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	37,910.
	10 Grants and similar amounts paid (list in Schedule O)	10	
11 Benefits paid to or for members	11		
12 Salaries, other compensation, and employee benefits	12		
13 Professional fees and other payments to independent contractors	13	290.	
14 Occupancy, rent, utilities, and maintenance	14	1,000.	
15 Printing, publications, postage, and shipping	15		
16 Other expenses (describe in Schedule O)	16	33,597.	
17 <b>Total expenses.</b> Add lines 10 through 16	17	34,887.	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,023.	
NET ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	17,864.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	20,887.



SCANNED JUN 03 2012

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

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	17,864.22	20,887.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	17,864.25	20,887.
26 Total liabilities (describe in Schedule O)	0.26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	17,864.27	20,887.

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

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

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

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

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

28 CONDUCTS AN ANNUAL COMMUNITY RODEO		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		28 a
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		29 a
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		30 a
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		31 a
32 Total program service expenses (add lines 28a through 31a)		32

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

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

(a) Name and address	(b) Full and average hours per week devoted to duties for	(c) Total compensation (Form W-2, 1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
GUS SHERRER 8200 PENN AVE FRUITLAND, ID 83619	DIRECTOR 1	0.	0.	0.
DWAINE SAMSON 330 FARBER DRIVE PAYETTE, ID 83661	DIRECTOR 1	0.	0.	0.
GAYLE HAGLER 4203 SW 4TH AVE NEW PLYMOUTH, ID 83655	SECRETARY 1	0.	0.	0.
ALAN JOHNSON PO BOX 235 NEW PLYMOUTH, ID 83655	PRESIDENT 1	0.	0.	0.
JERRY HUNT 221 W PARK AVE NEW PLYMOUTH, ID 83655	DIRECTOR 1	0.	0.	0.
JIM WELLS PO BOX 53 NEW PLYMOUTH, ID 83655	DIRECTOR 1	0.	0.	0.
DAVE ABBE 713 E IDAHO STREET NEW PLYMOUTH, ID 83655	DIRECTOR 1	0.	0.	0.

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O.		X
34	Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conforming copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions).		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O.		
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III.		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule L.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 0.		
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved. . . .		N/A
39a	Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9		0.
39b	b Gross receipts, included on line 9, for public use of club facilities		0.
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A		
40b	b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		
40c	c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. . . . ▶ 0.		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886.		X
41	List the states with which a copy of this return is filed ▶ NONE		

42a The organization's books are in care of ▶ GAYLE HAGLER Telephone no ▶ 208-278-5219  
 Located at ▶ PO BOX 53 NEW PLYMOUTH ID ZIP - ▶ 83655

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

Yes	No
	X

If 'Yes,' enter the name of the foreign country: ▶ \_\_\_\_\_

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

Yes	No
	X

If 'Yes,' enter the name of the foreign country: ▶ \_\_\_\_\_

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

		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
44b	Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
44c	Did the organization receive any payments for inpatient services during the year?		X
44d	If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		
45a	Did the organization have a controlled entity or the organization within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

Yes	No
46	X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

Yes	No
47	

48 Is the organization a school as described in section 170(p)(1)(A)(ii)? If 'Yes,' complete Schedule E.

48
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a
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b If 'Yes,' was the related organization a section 527 organization?

49b
-----

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2, 1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

e Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

e Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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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, this return is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: *Gayle Hagler* Date: SECRETARY

Paid Preparer Use Only: Print preparer's name: JONI DEWEY, CPA; Preparer's signature: *Joni Dewey*; Date: 5-7-12; Preparer's firm name: THOMPSON & CO.; Preparer's address: PO BOX 340, GRANGEVILLE, ID 83530-0340; Preparer's phone: (208) 983-2570

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

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

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

OMB No. 1545-0047

**2011**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

PAYETTE COUNTY RODEO ASSOCIATION, INC.

Employer identification number

37-1625790

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

CONDUCTS AN ANNUAL COMMUNITY RODEO

CLIENT PAYETTE

PAYETTE COUNTY RODEO ASSOCIATION, INC.

37-1625790

5/07/12

09:57AM

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

AWARDS.....	\$	1,019.
CONTESTANTS.....		14,230.
DIRECT AD COSTS.....		1,344.
DIRECTORS INS.....		846.
DONATIONS.....		360.
HAY.....		429.
IDAHO SALES TAX.....		1,059.
JUDGES.....		500.
MISC.....		1,543.
RODEO STOCK.....		10,114.
RODEO TIMERS.....		300.
SPECTATOR INS.....		291.
SUPPLIES.....		679.
TELEPHONE.....		200.
TOILET RENT.....		683.
	TOTAL \$	<u>33,597.</u>