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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)

2012

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.

Form 990 header section including: A For the 2012 calendar year, or tax year beginning 2012, and ending 2012; B Check if applicable; C Name of organization PROFESSIONAL RODEO COWBOYS ASSOCIAT; D Employer identification no 84-0913588; E Telephone number (719) 593-8840; F Name and address of principal officer KARL STRESSMAN; H(a) Is this a group return for affiliates?; H(b) Are all affiliates included?; H(c) Group exemption number 7015; I Tax-exempt status; J Website; K Form of organization; L Year of formation 1954; M State of legal domicile CO

Part I Summary table with columns for line numbers, descriptions, Prior Year, and Current Year. Includes rows for mission statement, membership counts, revenue (lines 8-12), expenses (lines 13-18), and net assets (lines 20-22).

Part II Signature Block

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

Signature block containing: Sign Here; Signature of officer (Joseph Stafer, CFO); Date 8-7-2013; Type or print name and title.

Preparer information section including: Pnnt/Type preparer's name; Preparer's signature; Date 08-07-2013; Check if self-employed; PTIN; Firm's name; Firm's address; Firm's EIN; Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED FEB 05 2014; 5990665; 0423

Activities & Governance

POSTING STATE

Fund Balances or Net Assets or

G14

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

THE ORGANIZATION ORGANIZES, ADVERTISES AND STAGES CIRCUIT FINALS RODEOS AND SERVES AS A CONDUIT FOR DISTRIBUTING PRIZE MONEY AND AWARDS FROM SPONSORS AND CONTRIBUTORS TO PROFESSIONAL RODEO ATHLETES.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 251,268 including grants of \$ ) (Revenue \$ ) SEVING AS A CONDUIT FOR DISTRIBUTING PRIZE MONEY AND AWARDS FROM SPONSORS AND CONTRIBUTORS TO PROFESSIONAL RODEO ATHLETES.

4b (Code: ) (Expenses \$ 1,863,052 including grants of \$ ) (Revenue \$ ) ORGANIZING, ADVERTISING AND STAGING CIRCUIT FINALS RODEOS.

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 2,114,320

Part IV Checklist of Required Schedules

Table with 3 columns: Question Number, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and reporting.

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

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States 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 of grants and other assistance to individuals in the United States 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? 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 lines 24b through 24d and complete Schedule K. If "No," go to line 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 . . . . .		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest 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, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		
36	<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 . . . . .		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings, employee reporting, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (37); 1b Enter the number of voting members included in line 1a, above, who are independent (37); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X)

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.; 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: PROF RODEO COWBOYS ASSOC (719) 593-8840101 PRO RODEO DRIVE COLORADO SPRINGS, CO 80919

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BECKY QUARTARARO FIRST FRONTIER SECRETARY	10.00			X				0	0	0
(2) BETSY HARRIS FIRST FRONTIER PRES	10.00			X				0	0	0
(3) BRAD HARMON WILDERNESS PRES	10.00			X				0	0	0
(4) BROD RUMFORD PRAIRIE PRES	10.00			X				0	0	0
(5) CANDY HAMAKER MTN STATES SEC/TREAS	10.00			X				0	0	0
(6) CHARLEY BREWER COLUMBIA RIVER 1ST VP	10.00			X				0	0	0
(7) CHARLIE LEWIS TURQUOISE PRES	10.00			X				0	0	0
(8) DAVE LOWRY PRAIRIE 1ST VP	10.00			X				0	0	0
(9) DAVE WAGNER MONTANA TREASURER	10.00			X				0	0	0
(10) DEBI DAVIS COLUMBIA RIVER SECRETARY	10.00			X				0	0	0
(11) DEL MARK WILDERNESS 2ND VP	10.00			X				0	0	0
(12) DUANE WALKER MONTANA SECRETARY	10.00			X				0	0	0
(13) DUSTY SOLOMON MONTANA 2ND VP	10.00			X				0	0	0
(14) EDIE LONGFELLOW COLUMBIA RIVER TREASURER	10.00			X				0	0	0

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I	D	I	O	K	H	F			
		ndividual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(1) JACK STENSLAND MONTANA 1ST VP	10.00			X				0	0	0	
(2) JACKIE HIGLIN BADLANDS SECRETARY	10.00			X				0	0	0	
(3) JERI REEDER WILDERNESS TREASURER	10.00			X				0	0	0	
(4) JIM CROFF MONTANA PRES	10.00			X				0	0	0	
(5) JOHNNY VAN COURT TEXAS PRES	10.00			X				0	0	0	
(6) JULIE GRABER PRAIRIE SEC/TREAS	10.00			X				0	0	0	
(7) KARL STRESSMAN COMMISSIONER	10.00			X				0	0	0	
(8) KEVIN HIGLEY WILDERNESS 1ST VP	10.00			X				0	0	0	
(9) LIOS FERGUSON TEXAS SEC/TREAS	10.00			X				0	0	0	
(10) MARILYN KNUTSON GREAT LAKES SECRETARY	10.00			X				0	0	0	
(11) MARTY JOHNS SOUTHEASTERN 2ND VP	10.00			X				0	0	0	
(12) MARY BORGEN TURQUOISE SEC/TREAS	10.00			X				0	0	0	
(13) MIKE MATHIS TEXAS 1ST VP	10.00			X				0	0	0	
(14) MILDRED KLINGMANN SOUTHEASTERN SECRETARY	10.00			X				0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director	Individual trustee	Officer	Key employee	Highest compensated	Former			
(15) RANDEE MUNNS WILDERNESS SECRETARY	10.00			X				0	0	0
(16) ROWDY BARRY COLUMBIA RIVER PRES	10.00			X				0	0	0
(17) RUBEN LAMB SOUTHEASTERN TREASURER	10.00			X				0	0	0
(18) SPUNK SASSIER SOUTHEASTERN 1ST VP	10.00			X				0	0	0
(19) SUE GREEN FIRST FRONTIER TREASURER	10.00			X				0	0	0
(20) TOM GLAUSE MTN STATES PRES	10.00			X				0	0	0
(21) TOM RICHTER BADLANDS CIRCUIT PRES	10.00			X				0	0	0
(22) TROY WEEKLEY SOUTHEASTERN PRES	10.00			X				0	0	0
(23) WAYNE KNUTSON GREAT LAKES PRES/TREAS	10.00			X				0	0	0
(24)										
(25)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								0	0	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . . .	1a					
	b Membership dues . . . . .	1b	66,149				
	c Fundraising events . . . . .	1c					
	d Related organizations . . . . .	1d	426,503				
	e Government grants (contributions) . . . . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		492,652				
Program Service Revenue	2a LOCAL & NAT'L SPONSORS	Business Code 900099	675,692	675,692			
	b CIRCUIT FINALS RODEOS	900099	1,085,128	1,085,128			
	c OTHER CIRCUIT EVENTS	900099	92,162	92,162			
	d _____						
	e _____						
	f All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶		1,852,982				
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		849			849
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 . . . . . a							
b Less: direct expenses . . . . . b							
c Net income or (loss) from fundraising events . . . . . ▶							
9a Gross income from gaming activities. See Part IV, line 19 . . . . . a							
b Less: direct expenses . . . . . b							
c Net income or (loss) from gaming activities . . . . . ▶							
10a Gross sales of inventory, less returns and allowances . . . . . a		11,321					
b Less: cost of goods sold . . . . . b		1,242					
c Net income or (loss) from sales of inventory . . . . . ▶		10,079	10,079				
Miscellaneous Revenue		Business Code					
11a _____							
b _____							
c _____							
d All other revenue . . . . .							
e Total. Add lines 11a-11d . . . . . ▶							
<b>12 Total revenue.</b> See instructions . . . . . ▶		2,356,562	1,863,061	0	849		

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 . . . . .				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22 . . . . .	35,573	35,573		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. 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 . . . . .	34,100	34,100		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .				
11	Fees for services (non-employees):				
a	Management . . . . .				
b	Legal . . . . .	4,550		4,550	
c	Accounting . . . . .	7,144		7,144	
d	Lobbying . . . . .				
e	Professional fundraising services See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	73,076	73,076		
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	30,909	15,455	15,454	
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .				
17	Travel . . . . .	29,599	29,599		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	4,995	4,995		
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .				
23	Insurance . . . . .				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	<b>CIRCUIT FINALS</b>	1,863,052	1,863,052		
b	<b>OTHER CIRCUIT EVENTS</b>	41,921	41,921		
c	<b>DONATIONS</b>	9,304	9,304		
d	<b>OTHER</b>	7,245	7,245		
e	All other expenses				
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	2,141,468	2,114,320	27,148	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	819,517	1	1,034,611
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4985(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less accumulated depreciation		10b	10c
	11	Investments - publicly traded securities		11	
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	819,517	16	1,034,611	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	0	26	0
Net Assets of Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	819,517	32	1,034,611
33	<b>Total net assets or fund balances</b>	819,517	33	1,034,611	
34	<b>Total liabilities and net assets/fund balances</b>	819,517	34	1,034,611	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

Table with 10 rows and 3 columns: Line number, Description, and Amount. Total revenue: 2,356,562; Total expenses: 2,141,468; Revenue less expenses: 215,094; Net assets at beginning of year: 819,517; Net assets at end of year: 1,034,611.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

Form with questions 1 through 3b regarding accounting methods and audits. Includes checkboxes for Cash, Accrual, and Other. Includes a Yes/No grid for questions 2a, 2b, 2c, 3a, and 3b.

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

OMB No 1545-0047

**2012.**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

**Open to Public  
Inspection**

▶ Attach to Form 990.

Name of the organization

**PROFESSIONAL RODEO COWBOYS ASSOCIAT**

Employer identification number

**84-0913588**

**Part I General Information on Grants and Assistance**

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

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

	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

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

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

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

EEA



SCHEDULE O  
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

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

Employer identification number

PROFESSIONAL RODEO COWBOYS ASSOCIAT

84-0913588

01. Officer, directors, etc. family relationship (Part VI, line 2)

THE OFFICERS OF THE RODEO CIRCUITS MAY BE RELATED TO FAMILY MEMBERS SERVING IN JOINT  
CAPACITIES AS OFFICERS, RODEO COMMITTEE MEMBERS AND RODEO EVENT REPRESENTATIVES. OFFICERS  
RECEIVE NO DIRECT COMPENSATION IN THESE POSITIONS.

02. Form 990 governing body review (Part VI, line 11)

FORM 990 FOR THE PROFESSIONAL RODEO COWBOYS ASSOCIATION, INC. EIN: 84-0913588, GROUP  
EXEMPTION 7015. IS PREPARED BY THE CFO OF THE PROFESSIONAL RODEO COWBOYS ASSOCIATION, INC.  
(PRCA) EIN: 84-0414922 ON BEHALF OF THE RODEO CIRCUITS. FINANCIAL INFORMATION FROM THE  
CIRCUITS IS PROVIDED TO THE PRCA. THE COMMISSIONER AND THE CFO REVIEW THE FORM 990 PRIOR  
TO FILING THE RETURN.

03. CEO, executive director, top management comp (Part VI, line 15a)

OFFICERS RECEIVE NO COMPENSATION.

04. Other officer or key employee compensation (Part VI, line 15b)

OFFICERS RECEIVE NO COMPENSATION.

05. Governing documents, etc, available to public (Part VI, line 19)

IT IS THE RESPONSIBILITY OF THE RODEO CIRCUITS TO MAKE AVAILABLE THEIR GOVERNING  
DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS TO THE PUBLIC. FORM 990  
IS AVAILABLE UPON WRITTEN REQUEST TO THE PROFESSIONAL RODEO COWBOYS ASSOCIATION, INC.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

PROFESSIONAL RODEO COWBOYS ASSOCIAT

**Part I**

**Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Employer identification number  
84 - 0913588

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

**Part II**

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PROF RODEO COWBOYS ASSOC, INC., 84-0414922 101 PRO RODEO DRIVE, 80919		CO	501 (C) 6	NO			X
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership?
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions with Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

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

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

Table with columns: Transaction description (1a-1s), Yes, No. Rows include: Receipt of interest, Gift, grant, or capital contribution, Loans or loan guarantees, Dividends, Sale of assets, Purchase of assets, Exchange of assets, Lease of facilities, Lease of assets, Performance of services, Sharing of facilities, Sharing of employees, Reimbursement for expenses, Other transfer of cash or property.

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

Table with columns: (a) Name of other organization, (b) Transaction type (a-s), (c) Amount involved, (d) Method of determining amount involved. Rows numbered 1-6.

**Part VI** Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

PROFESSIONAL RODEO COWBOYS ASSOCIATION, INC  
101 PRO RODEO DRIVE  
COLORADO SPRINGS, CO 80919

FORM 990  
EMPLOYER IDENTIFICATION NUMBER 84-0913588  
GROUP EXEMPTION NUMBER 7015  
TAX PERIOD DECEMBER 31, 2012

**FEDERAL SUPPORT STATEMENTS**

LIST OF SUBORDINATES PRORODEO CIRCUITS

1	BADLANDS PRORODEO CIRCUIT 46809 BAY VIEW PLACE VOLGA, SD 57071	EIN. 84-1301208
2	COLUMBIA RIVER PRORODEO CIRCUIT 6231 LATERAL A ROAD WAPATO, WA 98951	EIN 84-0793839
3	FIRST FRONTIER PRORODEO CIRCUIT 25 AHARPTON-AUBURN RD WOODSTOWN, NJ 08098	EIN 84-1301201
4	MONTANA PRORODEO CIRCUIT RRI, BOX 54 GEYSER, MT 59447	EIN 84-0818802
5	MOUNTAIN STATES PRORODEO CIRCUIT 36750 WCR 65 GALETON, CO 80622	EIN 84-0823258
6	PRAIRIE PRORODEO CIRCUIT 19201 W BLANCHARD AVE ABBYVILLE, KS 67510	EIN 84-1301202
7	SOUTHEASTERN PRORODEO CIRCUIT 3121 DRYDEN DR MARIANNA, FL 32446	EIN 84-1301206
8	TURQUOISE PRORODEO CIRCUIT 11520 WEST DESERT WREN DR TUCSON, AZ 85743	EIN 84-0794578
9	WILDERNESS PRORODEO CIRCUIT 4821 S BITTERROOT DR TAYLORSVILLE, UT 84118	EIN 84-1301205
10	GREAT LAKES PRORODEO CIRCUIT 4050 HWY U CLIFTON, MO 65244	EIN 84-1301200
11	TEXAS PRORODEO CIRCUIT PO BOX 467 CHRISTOVAL, TX 76935	EIN 84-1301203

PROFESSIONAL RODEO COWBOYS ASSOCIATION, INC  
101 PRO RODEO DRIVE  
COLORADO SPRINGS, CO 80919

FORM 990  
EMPLOYER IDENTIFICATION NUMBER 84-0913588  
GROUP EXEMPTION NUMBER 7015  
TAX PERIOD DECEMBER 31, 2012

**FEDERAL SUPPORT STATEMENTS**

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