Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012 or tax year beginning , 2012, and ending , 20

Name of foundation
HEMMERT LEMHI COUNTY YOUTH SPORTS

A Employer identification number
94-3042135

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1301 MAIN STREET-SUITE 4

B Telephone number (see instructions)
(208)466-2443

City or town, state, and ZIP code
SALMON, ID 83467

C If exemption application is pending, check here ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization: [X] Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 390,117

J Accounting method [X] Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue 1	Contributions, gifts, grants, etc , received (attach schedule)				
2	Check ▶ ☐ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	15,738	15,738	15,738	
5a	Gross rents	30	30	30	
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	11,972			
b	Gross sales price for all assets on line 6a 125,779				
7	Capital gain net income (from Part IV, line 2)		11,972		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule) STM106	207	207	207	
12	**Total.** Add lines 1 through 11	27,947	27,947	15,975	
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	2,939			2,939
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STM108	1,250			1,250
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STM110	475			475
19	Depreciation (attach schedule) and depletion STM126	125			
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications	88	88	88	
23	Other expenses (attach schedule) STM103	4,975	4,975	4,975	
24	**Total operating and administrative expenses.** Add lines 13 through 23	9,852	5,063	5,063	4,664
25	Contributions, gifts, grants paid	12,577			12,577
26	**Total expenses and disbursements.** Add lines 24 and 25	22,429	5,063	5,063	17,241
27	Subtract line 26 from line 12:				
a	**Excess of revenue over expenses and disbursements**	5,518			
b	**Net investment income** (if negative, enter -0-)		22,884		
c	**Adjusted net income** (if negative, enter -0-)			10,912	

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EEA

9/14/12

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	17,716	13,621	13,621
	2	Savings and temporary cash investments		43,893	43,893
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) STM137	316,938	296,903	289,227
	c	Investments - corporate bonds (attach schedule) STM138	54,184	40,089	43,376
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 4,807			
		Less accumulated depreciation (attach schedule) ▶ 4,804	128	3	
	15	Other assets (describe ▶)			
	16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	388,966	394,509	390,117
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	388,966	394,509	
	30	**Total net assets or fund balances** (see instructions)	388,966	394,509	
	31	**Total liabilities and net assets/fund balances** (see instructions)	388,966	394,509	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	388,966
2	Enter amount from Part I, line 27a	2	5,518
3	Other increases not included in line 2 (itemize) ▶ STM115	3	25
4	Add lines 1, 2, and 3	4	394,509
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	394,509

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (yr , mo , day)	(d) Date sold (yr , mo , day)
1a	(STOCK SALES DAD SEE ATTACHED)		VARIOUS	2012-12-31
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	125,779		113,807	11,972
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				11,972
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	11,972
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	8,918	371,140	0.024029
2010	12,017	346,085	0.034723
2009	7,748	302,177	0.025641
2008	21,083	316,676	0.066576
2007	28,887	375,669	0.076895

2	**Total** of line 1, column (d)	2	0.227863
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.045573
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	373,038
5	Multiply line 4 by line 3	5	17,000
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	229
7	Add lines 5 and 6	7	17,229
8	Enter qualifying distributions from Part XII, line 4	8	17,241

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ [ ] and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	229
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	229
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	229
6	Credits/Payments:		
a	2012 estimated tax payments and 2011 overpayment credited to 2012 — 6a: 185		
b	Exempt foreign organizations - tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments Add lines 6a through 6d	7	185
8	Enter any **penalty** for underpayment of estimated tax. Check here [ ] if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	44
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be: **Credited to 2013 estimated tax** ▶ Refunded ▶	11	

Part VII-A Statements Regarding Activities

		Line	Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		X
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ID			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	8b		X
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ ECASEY1@CABLEONE.NET

14 The books are in care of ▶ ELIZABETH CASEY Telephone no ▶ 208-466-2443

Located at ▶ 326 S MIDDLE CREEK DRIVE NAMPA, ID ZIP+4 ▶ 83686

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**-Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions)	2b		X
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2012 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

		Yes	No
5a	During the year did the foundation pay or incur any amount to.		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? **5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53 4945-5(d)		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b**		X
	If "Yes" to 6b, file Form 8870.		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ELIZABETH CASEY 326 S MIDDLE CREEK DRIVE, ID 83686	MANAGER 4	2,939	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 THE FOUNDATION'S PRIMARY PROGRAMS ARE TO BENEFIT THE LOCAL YOUTH SPORTS ACTIVITIES IN LEMHI COUNTY, IDAHO. ALL GIFTS, AWARDS & GRANTS ARE FOR YOUTH ACTIVITIES-BENEFITING Approx [illegible] youth	0
2 ADMINISTRATIVE EXPENSES TO FULFILL THE GOALS OF THE FOUNDATION ARE AS FOLLOWS: TRUSTEE FEES, ACCTG, OFFICE EXPENSE & INCOME TAXES.	9,852
3 CONTRIBUTIONS TO THE YOUTH PROGRAMS THAT ARE LISTED INPART X AND IN PART XV.	12,577
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 . . . . ▶	

Part X **Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes.		
a	Average monthly fair market value of securities	1a	341,104
b	Average of monthly cash balances	1b	37,615
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	378,719
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	378,719
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	5,681
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	373,038
6	**Minimum investment return.** Enter 5% of line 5	6	18,652

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6			1	18,652
2a	Tax on investment income for 2012 from Part VI, line 5	2a	229		
b	Income tax for 2012 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	229
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	18,423
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	18,423
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	18,423

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	17,241
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	17,241
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	229
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	17,012

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1	Distributable amount for 2012 from Part XI, line 7				18,423
2	Undistributed income, if any, as of the end of 2012				
a	Enter amount for 2011 only			15,869	
b	Total for prior years ____, ____, ____				
3	Excess distributions carryover, if any, to 2012				
a	From 2007				
b	From 2008				
c	From 2009				
d	From 2010				
e	From 2011				
f	**Total** of lines 3a through e				
4	Qualifying distributions for 2012 from Part XII, line 4. ▶ $ 17,241				
a	Applied to 2011, but not more than line 2a			15,869	
b	Applied to undistributed income of prior years (Election required - see instructions)				
c	Treated as distributions out of corpus (Election required - see instructions)				
d	Applied to 2012 distributable amount				1,372
e	Remaining amount distributed out of corpus				
5	Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6	**Enter the net total of each column as indicated below:**				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b	Prior years' undistributed income. Subtract line 4b from line 2b				
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d	Subtract line 6c from line 6b. Taxable amount - see instructions				
e	Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount - see instructions				
f	Undistributed income for 2012 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				17,051
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8	Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)				
9	**Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a				
10	Analysis of line 9:				
a	Excess from 2008				
b	Excess from 2009				
c	Excess from 2010				
d	Excess from 2011				
e	Excess from 2012				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)**

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE,

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE,

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed:

(See) 990APP

b The form in which applications should be submitted and information and materials they should include:

(See) 990 APP

c Any submission deadlines

None

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

None

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SALMON BASEBALL PROGRAMS SALMON ID 83467				850
SALMON HIGH FOOTBALL SALMON ID 83467				3,000
SALMON LITTLE LEAGUE FOOTBALL SALMON ID 83467				2,500
SALMON HIGH GIRLS BASKETBALL SALMON ID 83467				1,192
SALMON SOCCER PROGRAM SALMON ID 83467				1,684
SALMON HIGH TRACK SALMON ID 83467				1,351
WHITEWATER THERAPEUTIC RIDING SALMON ID 83467				1,000
SALMON WHITEWATER PARK SALMON ID 83467				1,000
Total ▶ 3a				12,577
b Approved for future payment				
Total ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	15,738	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property			15	30	
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue. a NON TAXABLE DIV			14	207	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				15,975	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 15,975

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
	N/A

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

ELIZABETH CASEY | 8-12-13 | MANAGER

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROBERT E BAKER	ROBERT E BAKER	08-01-2013		P01297557

Firm's name ▶ ROBERT E BAKER CPA P A — Firm's EIN ▶

Firm's address ▶ 1301 MAIN STREET SUITE 4 Salmon ID 83467 — Phone no 208-756-4970

Form 4562

Department of the Treasury Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2012

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HEMMERT LEMHI COUNTY YOUTH SPORT	FORM 990PF - 1	94-3042135

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 instructions)	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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2011 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 2013 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	125

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 2012	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 ▶ ☐		

Section B - Assets Placed in Service During 2012 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	
			27 5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2012 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 instructions	22	125
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	

STM115

Federal Supporting Statements

2012 PG 01

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

FEIN: 94-3042135

FORM 990PF, PART III, LINE 3
OTHER INCREASES SCHEDULE

STATEMENT #115

ROUNDING	25
TOTAL	25

STM137

PG 01
STATEMENT #137

FORM 990PF, PART II, LINE 10(B)
INVESTMENTS: CORPORATE STOCK SCHEDULE

CATEGORY	BOY	BOOK VALUE	EOY FMV
CORPORATE STOCK	316,938	296,903	289,227
TOTALS	316,938	296,903	289,227

STM138

PG 01
STATEMENT #138

FORM 990PF, PART II, LINE 10(C)
INVESTMENTS: CORPORATE BOND SCHEDULE

CATEGORY	BOY	BOOK VALUE	EOY FMV
CORPORATE BONDS	54,184	40,089	43,376
TOTALS	54,184	40,089	43,376

Federal Supporting Statements

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number: 94-3042135

FORM 990PF, PART I, LINE 23 - OTHER EXPENSES SCHEDULE

STATEMENT #103

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
OPERATING EXPENSE OFFICE	4,975	4,975	4,975	0
TOTALS	4,975	4,975	4,975	0

FORM 990PF, PART I, LINE 11 - OTHER INCOME SCHEDULE

STATEMENT #106

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME
CAPITAL GAINS DISTRIB-1099'S	0	0	0
NON TAXABLE DISTRIBUTIONS	207	207	207
TOTALS	207	207	207

Federal Supporting Statements

2012 PG 01

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number: 94-3042135

FORM 990PF, PART I, LINE 16(B) - ACCOUNTING FEES SCHEDULE

STATEMENT #108

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
ACCOUNTING FEES	1,250	0	0	1,250
TOTALS	1,250	0	0	1,250

PG 01

STATEMENT #110

FORM 990PF, PART I, LINE 18 - TAXES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
FEDERAL INCOME TAX	475	0	0	475
TOTALS	475	0	0	475

Federal Supporting Statements

2012 PG 01

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number: 94-3042135

FORM 990PF, PART I, LINE 19 - DEPRECIATION SCHEDULE

STATEMENT #126

DESCRIPTION	DATE ACQUIRED	COST OR OTHER BASIS	PRIOR YEAR DEPRECIATION	COMPUTATION METHOD	RATE	LIFE	CURRENT YEAR DEPRECIATION	NET INVESTMENT INCOME	ADJUSTED NET INCOME
COPIER	12-01-1994	1,354	1,354	SL	0	7	0	0	0
COMPUTER DESK & CHAIR	12-31-2003	645	644	SL	0	7	0	0	0
COMPUTER,PRINTER,FAX	12-31-2003	1,567	1,565	SL	0	5	0	0	0
COMPUTER	06-06-2007	1,241	1,116	SL	20	5	125	0	0
TOTALS		4,807	4,679				125		

Federal Supporting Statements

2012 PG 01

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Your Social Security Number: 94-3042135

FORM 990PF, PART XV, LINE 2
APPLICATION SUBMISSION INFORMATION

990APP

GRANT PROGRAM
YOUTH SPORTS

APPLICANT NAME
ELIZABETH CASEY

ADDRESS
326 MIDDLE CREEK DRIVE NAMPA ID 83686

TELEPHONE
208-466-2443

EMAIL ADDRESS

FORM & CONTENT
A WRITTEN REQUEST OUTLINING THE PURPOSE FOR WHICH THE FUNDS WILL BE USED AND HOW IT WILL BENEFIT LEMHI COUNTY YOUTHS.

SUBMISSION DEADLINE
NONE

RESTRICTIONS ON AWARD
GIFTS, GRANTS & AWARDS ARE LIMITED TO YOUTH SPORTS ACTIVITIES IN LEMHI COUNTY, IDAHO.

* Item was disposed
of during current year

Depreciation Detail Listing

990 PF
For your records only

2012

PAGE 1

Name(s) as shown on return: HEMMERT LEMHI COUNTY YOUTH SPORTS

Social security number/EIN: 94-3042135

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	COPIER	19941201	1,354		100.00		1,354	7		0		1,354			
2	COMPUTER DESK & CHAIR	20031231	645		100.00		645	7		0		644			
3	COMPUTER,PRINTER,FAX	20031231	1,567		100.00		1,567	5		0		1,565			
4	COMPUTER	20070606	1,241		100.00		1,241	5	SL HY	20	125	1,241			125
	Totals		4,807				4,807				125	4,804			125

Land Amount
Net Depreciable Cost 4,807

ST ADJ:

ANNUAL REPORT AVAILABLE FOR INSPECTION

Notice is hereby given that the 2012 annual report of the Hemmert Lemhi County Youth Sports Foundation, Inc. will be available between May 20, 2013 and November 20, 2013 during regular business hours at the Foundation's office at 1301 E. Main Street, Unit #4, Salmon, Idaho for inspection by any citizen who requests it.

Dated: March 11, 2013

Elizabeth H Casey 3-14-1tc

Affidavit of Publication

STATE OF IDAHO
County of Lemhi } ss.

RICKY G. HODGES being first duly sworn, deposes and says he is one of the publishers (printers) of The Recorder Herald, a newspaper published weekly at Salmon, Lemhi County, Idaho, and of general circulation therein. That the **HEMMERT REPORT**, a true printed copy of which is attached to the margin hereof, has been and was correctly printed and published in the regular and entire issue of every number of said newspaper and not in any supplement thereof or thereto for **ONE (1)** consecutive issue(s), commencing with the issue dated **3-14-2013** and ending with the issue dated **3-14-2013.**

STATE OF IDAHO
County of Lemhi } ss.

On this **15th day of March** in this year of 2013 before me, A Notary Public, personally appeared RICKY G. HODGES, known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that he executed the same.

Shiela Johnson

Notary Public for Idaho

Residing At Salmon, Idaho

My Commission expires: 01-16-2019

SHIELA JOHNSON NOTARY PUBLIC STATE OF IDAHO

Publication Fee $16.32

D.A. Davidson & Co. member SIPC

DECEMBER 2012 STATEMENT OF ACCOUNT
12/01/12 TO 12/31/12

BOB BAKER CPA
1301 MAIN ST STE 4
SALMON ID 83467-4452

ACCOUNT NUMBER
38240793

TAX ID NUMBER
ON FILE

FINANCIAL CONSULTANT
TERRY JUDD
* COPY *
HEMMERT LEMHI COUNTY
YOUTH SPORTS FOUNDATION
326 S MIDDLE CREEK DR
(406)752-6212 1-800-955-2208

OFFICE# 46A FC NUMBER 0088
106E6F

PORTFOLIO SUMMARY

ASSET	11/30/12 VALUE	12/31/12 VALUE	%
CASH	71.07	804.65	
MONEY FUNDS			
BANK INSURED DEPOSIT PROGRAM**	43,664.99	43,892.97	12
EQUITIES/OPTIONS	81,067.50	83,296.00	22
CORPORATE BONDS	43,560.85	43,376.45	11
MUNICIPAL BONDS			
CERTIFICATES OF DEPOSIT			
US GOVERNMENT BONDS			
ZERO COUPON CORP BONDS			
ZERO COUPON MUNI BONDS			
MUTUAL FUNDS	146,239.97	145,790.77	39
OTHER	60,288.50	(60,140.00)	16
ASSETS HELD AT DAD	374,892.88	377,300.84	100
LESS: LOANS OUTSTANDING			
ASSETS NOT HELD AT DAD			
TOTAL ASSET VALUE	374,892.88	377,300.84	

FmV

ACTIVITY SUMMARY

	THIS MONTH	YEAR-TO-DATE
TOTAL BEGINNING ACCOUNT VALUE	374,892.88	349,605.04
MONEY ACTIVITY THIS PERIOD:		
MONEY RECEIVED FROM:		
INVESTMENTS SOLD		125,778.52
INCOME	3,380.25	16,826.82
DEPOSITS		
OTHER		
TOTAL MONEY RECEIVED	3,380.25	142,605.34
MONEY USED FOR:		
INVESTMENTS PURCHASED	(289.19)	(83,664.68)
WITHDRAWALS	(2,129.50)	(17,351.15)
DADVANTAGE CHECKS		
DADVANTAGE VISA		
INTEREST CHARGES		
OTHER		
TOTAL MONEY USED	(2,418.69)	(101,015.83)
NET CHANGE IN MONEY BALANCES	961.56	41,589.51
INVESTMENT ACTIVITY THIS PERIOD:		
INVESTMENTS PURCHASED	289.19	83,664.68
INVESTMENTS SOLD		(125,778.52)
NET PURCHASES AND SALES	289.19	(42,113.84)
CHANGE IN INVESTMENT VALUES	1,157.21	28,220.13
TOTAL ACCOUNT VALUE ON 12/31/12	377,300.84	377,300.84

(FmV)

MESSAGE TO CLIENTS

The 2012 IRS deadline for mailing 1099s is 2/15/13.

* Statement of Financial Condition Available for Review *
Obtain a free copy of D.A. Davidson & Co.'s September 30, 2012, Statement of Financial Condition by visiting our web site at www.davidsoncompanies.com, by calling 1-800-332-5915, or by contacting your Financial Consultant.

D.A. Davidson & Co. is subject to the Uniform Net Capital Rule(15c3-1) pursuant to the Securities Exchange Act of 1934. Under the alternate method, the Company is required to maintain a net capital amount in excess of the greater of $250,000 or 2% of aggregate debit balances as defined in the Formula for Reserve Requirements under SEC Rule 15c3-3. At September 30, 2012, the Company's net capital of $84,326,209 was 72.3% of aggregate debit items and net capital exceeded the required capital of $2,332,099 by $81,994,110.

** PLEASE SEE IMPORTANT DISCLOSURES UNDER THE SECTION TITLED "BANK INSURED DEPOSIT PROGRAM" IN THIS STATEMENT.

INCOME SUMMARY

	THIS MONTH	YEAR-TO-DATE
TAXABLE DIVIDENDS	2,376.40	11,770.12
TAXABLE INTEREST	714.66	4,767.51
NON-TAXABLE DIVIDENDS		
NON-TAXABLE INTEREST		
MONEY FUND DIVIDEND		
NON-TAXABLE MNY FUND DIV		
SHORT TERM CAP GAIN		
LONG TERM CAP GAIN	289.19	289.19
LIMITED PARTNERSHIP DISB		
TOTAL	3,380.25	16,826.82
TAXABLE INTEREST PURCHASED		
NON-TAX INTEREST PURCHASED		
TAXABLE INTEREST SOLD		
NON-TAX INTEREST SOLD		
TAX WITHHELD		

OTHER INFORMATION

FOR THE PERIOD ENDING 12/31/12, THE INTEREST RATE ON YOUR BANK DEPOSIT PROGRAM IS 0.02%, WHICH EQUATES TO AN APY OF 0.02%. APY IS A PERCENTAGE RATE THAT REFLECTS THE TOTAL AMOUNT OF INTEREST PAID ON THE ACCOUNT, BASED ON THE INTEREST RATE AND THE FREQUENCY OF COMPOUNDING FOR A 365-DAY PERIOD.

*** 2012 YEAR-END TAX INFORMATION ***

BE ON THE LOOKOUT FOR YOUR 2012 DAVIDSON 1099 TAX FORM CONTAINING INFORMATION NEEDED TO PREPARE YOUR 2012 TAX RETURNS. WE WILL HAVE OUR 1099 FORMS PREPARED AND MAILED TO YOU BY FEBRUARY 15,2013. IF YOU OWNED AN INTEREST IN A LIMITED PARTNERSHIP ANYTIME DURING 2012, YOU WILL RECEIVE A TAX REPORTING FORM K-1 DIRECTLY FROM THE PARTNERSHIP. IF YOU HAVE QUESTIONS REGARDING ANY INFORMATION REPORTED TO YOU ON THE DAVIDSON 1099 OR A PARTNERSHIP K-1, PLEASE CONTACT YOUR FINANCIAL CONSULTANT.

PORTFOLIO SECURITIES HELD AT D.A. DAVIDSON

PLEASE REFER TO THE SECTION "PORTFOLIO SECURITIES HELD AT D.A. DAVIDSON & CO." ON THE BACK OF THIS STATEMENT FOR INFORMATION CONCERNING MARKET PRICES INCLUDED ON THIS STATEMENT. "ESTIMATED ANNUAL INCOME" (EAI) INFORMATION PRESENTED BELOW, WHEN AVAILABLE, REFLECTS THE ESTIMATED AMOUNT YOU WOULD EARN ON A SECURITY IF YOUR CURRENT POSITION AND ITS RELATED INCOME REMAINED CONSTANT FOR A YEAR. "CURRENT EST. YIELD" (EAY), WHEN AVAILABLE, REFLECTS THE CURRENT ESTIMATED ANNUAL INCOME DIVIDED BY THE CURRENT MARKET VALUE OF THE SECURITY AS OF THE STATEMENT CLOSING DATE. EAI AND EAY CONTAIN CERTAIN TYPES OF SECURITIES THAT COULD INCLUDE A RETURN OF PRINCIPAL CAPITAL GAINS, IN WHICH CASE THE EAI OR EAY WOULD BE OVERSTATED. IN ADDITION, BONDS CALLS, MATURITIES, RECLASSIFICATION OF DIVIDENDS, CAPITAL GAINS AND RETURN OF CAPITAL MAY OVERSTATE OR UNDERSTATE EAI OR EAY. EAI AND EAY ARE ESTIMATES AND THE ACTUAL INCOME AND YIELD MIGHT BE LOWER OR HIGHER THAN THE ESTIMATED AMOUNTS. EAY REFLECTS ONLY THE INCOME GENERATED BY AN INVESTMENT AND IT DOES NOT REFLECT CHANGES IN THE SECURITIES' PRICE WHICH MAY FLUCTUATE. THE INFORMATION USED TO DERIVE THESE ESTIMATES IS OBTAINED FROM THIRD PARTIES WE CONSIDER RELIABLE. PAST PERFORMANCE IS NO GUARANTEE OF FUTURE RESULTS.

QUANTITY	SECURITY DESCRIPTION/(SYMBOL)	DATE ACQUIRED	UNIT COST BASIS	TOTAL COST BASIS	MARKET PRICE	MARKET VALUE	UNREALIZED GAIN OR LOSS	ESTIMATED ANNUAL INCOME	CURRENT EST YIELD %
	EQUITIES/OPTIONS								
150	CONOCOPHILLIPS(COP)	8/09/11	49.184	7,377.59	57.99	8,698.50	1,320.91	396.00	4.55%
800	GENERAL ELECTRIC CO(GE)	*	33.043	26,434.79	20.99	16,792.00	(9,642.79)	608.00	3.62%
1,000	INTEL CORP(INTC)	10/04/12	22.895	22,895.35	20.62	20,620.00	(2,275.35)	900.00	4.36%
700	INVESTORS REAL ESTATE TR(IRET PR) 8.25% SER A CUM REDEEM PFD SBI	*	25.704	17,993.14	27.50	19,250.00	1,256.86	1,444.10	7.50%
IGN 1,650	PROSPECT CAPITAL CORPORA(PSEC)	*	16.368	27,007.42	10.87	17,935.50	(9,071.92)	2,178.00	12.14%
	SUBTOTAL - EQUITIES/OPTIONS			101,708.29		83,296.00	(18,412.29)	5,526.10	6.63%
	CORPORATE BONDS								
10,000	GOLDMAN SACHS GROUP INC GLOBAL NON-CALLABLE 5.15% 01/15/14(CUSIP 38143UAB7) RATINGS S&P A- MOODYS A3	7/29/04	100.046	10,004.55	104.291	10,429.10	424.55	515.00	4.93%
15,000	CONSTELLATION ENERGY GROUP	10/02/09	101.032	15,154.85	107.935	16,190.25	1,035.40	682.50	4.21%

SEE REVERSE SIDE FOR PAGE 3

PORTFOLIO SECURITIES HELD AT D.A. DAVIDSON

QUANTITY	SECURITY DESCRIPTION	DATE ACQUIRED	UNIT COST BASIS	TOTAL COST BASIS	MARKET PRICE	MARKET VALUE	UNREALIZED GAIN OR LOSS	ESTIMATED ANNUAL INCOME	CURRENT EST YIELD %
	CORPORATE BONDS								
	SR UNSECURED 4.55% 06/15/15(CUSIP 210371AK6) RATINGS S&P BBB- MOODYS Baa2								
15,000	FORTUNE BRANDS INC SR UNSEUCURED 5.375% 01/15/16(CUSIP 349631AL5) RATINGS S&P BBB- MOODYS Baa2	1/29/08	99.532	14,929.85	111.714	16,757.10	1,827.25	806.25	4.81%
40,000	SUBTOTAL- CORPORATE BONDS			40,089.25		43,376.45	3,287.20	2,003.75	4.61%
	MUTUAL FUNDS								
	INCOME FUND OF AMERICA CL A AMECX								
6,644.695	CLIENT INVESTMENT	*	16.238	107,895.15	18.06	120,003.19	12,108.04	4,558.43	3.65%
262.018	RE-INVESTMENT			#	18.06	4,732.04	4,732.04		
6,906.713	TOTAL			107,895.15		124,735.23	16,840.08		
	# COST BASIS OF REINVESTED SHARES		$5,047.01			TOTAL COST BASIS	$112,942.16		
	INVESTMENT CO OF AMERICA A AIVSX								
238.374	CLIENT INVESTMENT	*	33.742	8,043.13	30.16	7,189.36	(853.77)	363.02	1.72%
459.754	RE-INVESTMENT			#	30.16	13,866.18	13,866.18		
698.128	TOTAL			8,043.13		21,055.54	13,012.41		
	# COST BASIS OF REINVESTED SHARES		$13,729.69			TOTAL COST BASIS	$21,772.82		
	SUBTOTAL- MUTUAL FUNDS			115,938.28		145,790.77	29,852.49	4,921.45	3.37%
				134,715					
	OTHER								
1,600	FIRST PACTRUST BANCORP 7.50% SR NTS 4/15/20 SERIES	*	25.375	40,599.50	25.40	40,640.00	40.50	3,000.00	7.38%
750	INVESTORS REAL ESTATE TR 7.95% SER B CUM REDEEM PFD SBI	8/23/12	26.508	19,880.64	26.00	19,500.00	(380.64)	1,490.25	7.64%
	SUBTOTAL- OTHER			60,480.14		60,140.00	(340.14)	4,490.25	7.46%
	TOTAL VALUED SECURITIES			318,215.96		332,603.22	14,387.26	16,941.55	5.09%

* THIS SECURITY POSITION IS COMPRISED OF MULTIPLE PURCHASES

COST INFORMATION IS PRESENTED AS A GENERAL GUIDE TO PORTFOLIO PERFORMANCE. THE VALUES PRESENTED SHOULD NOT BE RELIED UPON FOR TAX PURPOSES. PLEASE COMPARE THESE VALUES TO YOUR PURCHASE RECORDS AND NOTIFY YOUR FINANCIAL CONSULTANT IF CORRECTIONS ARE REQUIRED.

MONTHLY ACTIVITY DETAIL

TRADE ACTIVITY

DATE	ACTIVITY	QUANTITY	DESCRIPTION	PRICE	AMOUNT	DAILY TOTAL
12/21/12	YOU BOUGHT	9.5760	INVESTMENT CO OF AMERICA A(AIVSX) LONG TERM GAIN	30.20	(289.19)	(289.19)
			TRADE ACTIVITY TOTAL		(289.19)	

INCOME ACTIVITY

DATE	ACTIVITY	DESCRIPTION		AMOUNT	DAILY TOTAL
12/03/12	CASH DIV	150 CONOCOPHILLIPS(COP)		99.00	
12/03/12	CASH DIV	1000 INTEL CORP(INTC)		225.00	
12/03/12	CASH DIV	75 PHILLIPS 66(PSX)		18.75	342.75
12/14/12	INTEREST	BANK INSD DEPOSIT ACCOUNT		.76	.76
12/17/12	INTEREST	15000 CONSTELLATION ENERGY GROUP(210371AK6) 4.55% 06/15/15	SR UNSECURED	341.25	341.25
12/20/12	CASH DIV	PROSPECT CAPITAL CORPORATION(PSEC)		167.76	167.76
12/24/12	CASH DIV	INCOME FUND OF AMERICA CL A(AMECX)	NTWK DIV. AMECX NTWK	1,139.61	
12/24/12	CASH DIV	INCOME FUND OF AMERICA CL A(AMECX)	NTWK DIV. AMECX NTWK	138.13	1,277.74
12/26/12	CAP GAINS	INVESTMENT CO OF AMERICA A(AIVSX)	LT GAIN R/I LG TM GAIN NTWK	289.19	
12/26/12	CASH DIV	INVESTMENT CO OF AMERICA A(AIVSX)	NTWK DIV. AIVSX NTWK	89.51	
12/26/12	CASH DIV	INVESTMENT CO OF AMERICA A(AIVSX)	NTWK DIV. AIVSX NTWK	137.71	516.41
12/31/12	NON QUAL DI	700 INVESTORS REAL ESTATE TRUST(IRET)		360.93	
12/31/12	INTEREST	750 INVESTORS REAL ESTATE TR 7.95%(461730301)	SER B CUM REDEEM PFD SBI	372.65	733.58
		INCOME ACTIVITY TOTAL		3,380.25	

WITHDRAWALS MADE

DATE	ACTIVITY	DESCRIPTION	AMOUNT	DAILY TOTAL
12/05/12	JRNL ENTRY	*DIV/INT ACH TO BANK	(342.75)	(342.75)
12/19/12	JRNL ENTRY	*DIV/INT ACH TO BANK	(341.25)	(341.25)
12/26/12	JRNL ENTRY	*DIV/INT ACH TO BANK	(1,277.74)	
12/26/12	JRNL ENTRY	*DIV/INT ACH TO BANK	(167.76)	(1,445.50)
		WITHDRAWALS MADE TOTAL	(2,129.50)	

*Please note the transactions identified by an asterisk in the first position of the description. These transactions are:

1. Checks, wires or automated deposits to banks or other financial institutions.
2. Checks or securities sent to you other than at your primary address on file with us.
3. Checks, wires or journals of money or securities from your account to another account, which appear to result in a change in beneficial ownership of the money or securities.

Our policy with respect to these types of transmittals may require your written authorization before we will execute your instructions (e.g., a letter of Authorization or your designation on one of our documents).

SEE REVERSE SIDE FOR PAGE 5

If these transactions were not processed according to your instructions or you have questions about the transactions, please immediately call our Compliance Department at 800-332-5915 or write to the Compliance Department at: D.A. Davidson & Co, 8 Third Street North, Great Falls, MT 59401.

MARGIN ACCOUNT ACTIVITY

DATE	ACTIVITY	QUANTITY	DESCRIPTION	AMOUNT	BALANCE
			OPENING BALANCE		.00
12/20/12	TRANSFER		SWEPT TO BANK INSD DEPOSIT ACC	(167.76)	
12/20/12	CASH DIV		1650 PROSPECT CAPITAL CORPORATION	167.76	
12/26/12	JRNL ENTRY		*DIV/INT ACH TO BANK	(167.76)	
12/27/12	TRANSFER		TRANSFER FM CASH	167.76	
			MARGIN ACCOUNT ACTIVITY TOTAL	.00	
			CLOSING BALANCE		.00

BANK INSURED DEPOSIT PROGRAM ACTIVITY

DATE	ACTIVITY	DESCRIPTION	SOURCE/USE	AMOUNT	BALANCE
BANK INSURED DEPOSIT PROGRAM		OPENING BALANCE			43,664.99
12/14/12	DEPOSIT	BANK INSD DEPOSIT ACCOUNT	ACCUMULATED EARNINGS POSTED	.76	
12/20/12	DEPOSIT	PURCHASE FR(2) MARGIN ACCT	MARGIN ACCOUNT	167.76	
12/27/12	DEPOSIT	PURCHASE FR(1) CASH ACCT	CASH ACCOUNT	59.46	
		BANK INSURED DEPOSIT PROGRAM ACTIVITY TOTAL		227.98	
BANK INSURED DEPOSIT PROGRAM		CLOSING BALANCE			43,892.97

BANK INSURED DEPOSIT PROGRAM **

BANK AND LOCATION	CURRENT VALUE
Branch Banking & Trust Company, Lumberton, NC	10,974.00
Deutsche Bank, New York, NY	10,970.97
NY Community Bank, Westbury, NY	10,974.00
Citizens Bank, Providence, RI	10,974.00
TOTAL BANK INSURED DEPOSITS	43,892.97

** AS OF THE END OF THE PERIOD COVERED BY THIS STATEMENT YOU HAD FUNDS IN THE AMOUNTS AND AT THE BANK(S) SHOWN ABOVE RELATING TO THE BANK INSURED DEPOSIT PROGRAM (BIDP). FOR OTHER INFORMATION RELATING TO THE BIDP SEE THE "OTHER INFORMATION" SECTION OF THIS STATEMENT FOR THE INTEREST RATE EARNED DURING THE PERIOD AND THE "INCOME ACTIVITY" SECTION OF THIS STATEMENT FOR THE TOTAL INTEREST EARNED AND CREDITED DURING THE PERIOD. FUNDS HELD IN THE BANKS SHOWN ABOVE ARE OBLIGATIONS OF THOSE BANKS AND NOT OF D.A.DAVIDSON & CO. FUNDS HELD IN THE BIDP ARE INSURED UP TO APPLICABLE LIMITS BY THE FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). THE SECURITIES INDUSTRY PROTECTION CORPORATION (SIPC) HAS TAKEN THE POSITION THAT IT WILL NOT COVER CUSTOMER BALANCES HELD IN PROGRAMS SUCH AS THE BIDP. MORE INFORMATION ABOUT D.A. DAVIDSON'S BIDP MAY BE OBTAINED AT WWW.DADAVIDSON.COM/BIDP. QUESTIONS ABOUT THE BIDP OR YOUR BALANCES AND ACCOUNT ACTIVITY IN THE BIDP SHOULD BE DIRECTED TO YOUR FINANCIAL CONSULTANT.

*** END OF STATEMENT ***

D. A. Davidson & Co.

Account 38240793

Proceeds from Broker and Barter Exchange Transactions

2012 1099-B*

(continued)

OMB No. 1545-0715

*LONG-TERM TRANSACTIONS 6 - NONCOVERED tax lot for which cost basis is NOT reported to the IRS***

Report on Form 8949, Part II, with Box B checked

8 - Description / CUSIP / 1d - Symbol

These columns are not reported to the IRS

1a - Date of Sale or exchange	1e - Quantity	2a - Proceeds of # stocks, bonds, etc.	Date of acquisition	Cost or other basis	Gain or loss	Additional Information	Notes
POTLATCH HOLDINGS INC (NEW) REIT / CUSIP: 737630103 / Symbol PCH (cont'd)							
	25 000	913 36	03/05/07	877 29	36 07	Sale	
	100 000	3,652 36	03/05/07	3,509.15	143 21	Sale	
	25 000	913 36	05/08/07	886.24	27.12	Sale	
	75 000	2,740 07	05/08/07	2,658.73	81.34	Sale	
	50.000	1,826.71	07/24/07	1,699 26	127.45	Sale	
	100 000	3,653 43	05/04/09	2,971 58	681.85	Sale	
09/07/12	775.000	28,308.74	VARIOUS	26,609 80	1,698 94	Total of 7 lots	
	Totals:	**122,188.47**		**111,479.51**	**10,708.96**		

* This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Remember, taxpayers are ultimately responsible for the accuracy of their tax returns.

**For NONCOVERED lots, values for Date of acquisition, Cost or other basis and Wash sale loss disallowed are provided for your reference and are NOT reported to the IRS

Less commissions

D. A. Davidson & Co.

Account 38240793

Supplemental Information

2012

SUMMARY OF GAINS AND LOSSES

These amounts are for informational purposes. Cost basis totals include only amounts that were available to us. Any amounts shown with an undetermined term must be reviewed to establish whether the gains/losses are short-term or long-term. Refer to the appropriate detail schedule on the following pages to ensure that you consider all relevant items and to determine if the cost basis figures are correct for your tax return.

Term	Category	Detail Schedule		Proceeds	Cost Basis	Wash Sale Loss Disallowed	Net Capital Gain/Loss
Long							
	A (basis reported to the IRS)	Form 1099-B		3,590.06	2,326.28	0 00	1,263.78
	B (basis not reported to the IRS)	Form 1099-B		122,188.47	111,479.51	0 00	10,708 96
			Total	**125,778.53**	**113,805.79**	**0.00**	**11,972.74**

Form 8868

(Rev January 2013)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No 1545-1709

- 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.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit www irs gov/efile and click on e-file for Charities & Nonprofits.

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	HEMMERT LEMHI COUNTY YOUTH SPORTS	94-3042135
File by the due date for filing your return See instructions	Number, street, and room or suite no If a P.O. box, see instructions.	Social security number (SSN)
	1301 MAIN STREET-SUITE 4	
	City, town or post office, state, and ZIP code For a foreign address, see instructions.	
	SALMON, ID 83467	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

RECEIVED
3066
AUG 1 9 2013
IRS-OSC
OGDEN, UT

- The books are in the care of ▶ ELIZABETH CASEY 326 S MIDDLE CRK RD, ID 83686

Telephone No ▶ 208-466-2443 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 is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-15 , 20 13 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 20 12 or

▶ ☐ tax year beginning ______, 20__, and ending ______, 20__.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	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.	3a	$ 0
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	$ 0
c	**Balance due.** Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 0

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