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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 private foundations)

- ▶ Do not enter Social Security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 11/01, 2013, and ending 10/31, 2014

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C CALDWELL TREASURE VALLEY RODEO, INC.
P.O. BOX 98
CALDWELL, ID 83606-0098

D Employer identification number

82-0128057

E Telephone number

208-459-2060

G Gross receipts \$ 965,498.

F Name and address of principal officer BRETT ORTLAND

SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☒ No
If 'No,' attach a list (see instructions)I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (4) (insert no) 4947(a)(1) or 527

Website: WWW.CALDWELLNIGHTRODEO.COM

H(c) Group exemption number ▶

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ L Year of formation 1966 M State of legal domicile ID

Part I Summary

1 Briefly describe the organization's mission or most significant activities TO RUN A RODEO TO PROVIDE ENTERTAINMENT AND A SOURCE OF REVENUE TO THE COMMUNITY.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 14

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 14

5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)

5 2

6 Total number of volunteers (estimate if necessary)

6 50

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a -3,567.

b Net unrelated business taxable income from Form 990-T, line 34

7b -3,567.

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

21,615. 41,942.

9 Program service revenue (Part VIII, line 2g)

830,728. 877,045.

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

13,112. 9,618.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

16,209. -407.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

881,664. 928,198.

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

46,535. 54,104.

14 Benefits paid to or for members (Part IX, column (A), line 4)

71,643. 61,964.

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

625,971. 668,892.

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

744,149. 784,960.

19 Revenue less expenses Subtract line 18 from line 12

137,515. 143,238.

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

863,548. 1,000,261.

21 Total liabilities (Part X, line 26)

45,652. 39,127.

22 Net assets or fund balances Subtract line 21 from line 20

817,896. 961,134.

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.

Sign Here

Signature of officer *Brett Ortland*

Date 01/10/15

BRETT ORTLAND
Type or print name and title

PRESIDENT

Paid Preparer Use Only

Print/Type preparer's name

DEBRA L VIS

Preparer's signature *Debra L Vis CPA*

Date

1/5/15

Check ☐ if

self employed

PTIN

P00067126

Firm's name ▶ CHRISTENSEN, JACKSON, STONE, VIS & HART, PLLC

Firm's address ▶ 1201 S. KIMBALL AVE.

CALDWELL, ID 83605

Firm's EIN ▶ 82-0337572

Phone no (208) 459-0021

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 11/08/13

Form 990 (2013)

913-16

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:TO RUN A RODEO TO PROVIDE ENTERTAINMENT AND A SOURCE OF REVENUE TO THE COMMUNITY.**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 and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code) (Expenses \$ 784,960. including grants of \$) (Revenue \$)OPERATION OF CALDWELL NIGHT RODEO**4b** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **784,960.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		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? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	127	
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2	
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders.		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13 c	Enter the amount of reserves on hand.		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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 or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	14	
1 b Enter the number of voting members included in line 1a, above, who are independent.	14	
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? SEE SCHEDULE O	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? SEE SCHEDULE O	X	
7 a 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? SEE SCHEDULE O	X	
7 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? SEE SCH O	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.)

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: ID

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **SEE SCHEDULE O**

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

► GENE BETTS P O BOX 98 CALDWELL ID 83606-0098 205-459-3602

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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) BILL WARD DIRECTOR	4 0	X						0.	0.	0.
(2) CRAIG STRADLEY SEC/TREAS	4 0	X						0.	0.	0.
(3) RICK SERRATOS 2ND VICE PRES	4 0	X						0.	0.	0.
(4) CURT RUEHL DIRECTOR	4 0	X						0.	0.	0.
(5) MICHAEL GOFF DIRECTOR	4 0	X						0.	0.	0.
(6) BRAIN VOORTMAN DIRECTOR	4 0	X						0.	0.	0.
(7) BRETT ORTLAND PRESIDENT	4 0	X						0.	0.	0.
(8) LARRY CIGLER DIRECTOR	4 0	X						0.	0.	0.
(9) FRANK WYANT 2ND VICE PRES	4 0	X						0.	0.	0.
(10) TERRY SCOTT DIRECTOR	4 0	X						0.	0.	0.
(11) CECIL VASSAR DIRECTOR	4 0	X						0.	0.	0.
(12) NIKKI ZACHARY DIRECTOR	4 0	X						0.	0.	0.
(13) RYAN BUHLER DIRECTOR	4 0	X						0.	0.	0.
(14) JAMES BOWER DIRECTOR	4 0	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 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			
(15) GEORGE COMBS BUSINESS/MARKETING DIRECTOR	0 0				X			50,707.	0.	0.
(16) GENE BETTS EXECUTIVE SECRETARY	0 0				X			7,200.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								57,907.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								57,907.	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**

3 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

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

	Yes	No
4		X

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

	Yes	No
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 RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	41,942.			
	g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f			41,942.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a RODEO TICKET SALES	711210	356,235.	356,235.		
	b SPONSORSHIP	711210	193,446.	193,446.		
	c BEER SALES	711210	164,744.	164,744.		
	d VIP CORRAL & SKY BOXES	711210	87,836.	87,836.		
	e CENTURY ROPING		39,720.	39,720.		
	f All other program service revenue	WKS	35,064.	35,064.		
g Total. Add lines 2a-2f			877,045.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		13,599.	13,599.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	(i) Real					
	(ii) Personal					
	6 a Gross rents	2,320.				
	b Less rental expenses	5,887.				
	c Rental income or (loss)	-3,567.				
	d Net rental income or (loss)	-3,567.		-3,567.		
	(i) Securities					
	(ii) Other					
	7 a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses	3,981.				
	c Gain or (loss)	-3,981.				
	d Net gain or (loss)	-3,981.		-3,981.		
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a 21,580.				
	b Less direct expenses	b 17,441.				
c Net income or (loss) from fundraising events		4,139.			4,139.	
9 a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a 9,012.					
b Less cost of goods sold	b 9,991.					
c Net income or (loss) from sales of inventory		-979.			-979.	
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions			928,198.	886,663.	-3,567.	3,160.

Part IX Statement of Functional Expenses

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

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

☒ X

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.	54,104.	54,104.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
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	57,907.	57,907.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	4,057.	4,057.		
11 Fees for services (non-employees)				
a Management	1,000.	1,000.		
b Legal				
c Accounting	3,780.	3,780.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	47,128.	47,128.		
13 Office expenses	5,138.	5,138.		
14 Information technology				
15 Royalties				
16 Occupancy	34,328.	34,328.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,609.	5,609.		
20 Interest	24.	24.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,122.	19,122.		
23 Insurance	12,862.	12,862.		
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 PURSE	132,000.	132,000.		
b STOCK PRODUCERS	104,562.	104,562.		
c BEER BOOTH SUPPLIES	56,788.	56,788.		
d VIP SKY BOXES	50,970.	50,970.		
e All other expenses SEE SCH. O	195,581.	195,581.		
25 Total functional expenses. Add lines 1 through 24e.	784,960.	784,960.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	245,428.	1	185,643.
	2 Savings and temporary cash investments	326,162.	2	420,976.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	8,325.	4	1,318.
	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 4958(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	4,069.	8	3,942.
	9 Prepaid expenses and deferred charges	8,032.	9	7,083.
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a 1,163,258.		
	b Less: accumulated depreciation	10b 1,028,294.		
	11 Investments — publicly traded securities	75,109.	10c	134,964.
	12 Investments — other securities. See Part IV, line 11	194,501.	11	244,546.
	13 Investments — program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
15 Other assets. See Part IV, line 11	1,922.	14	1,789.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	863,548.	15		
LIABILITIES	17 Accounts payable and accrued expenses	863,548.	16	1,000,261.
	18 Grants payable	44,252.	17	37,727.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	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		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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		24	
	26 Total liabilities. Add lines 17 through 25	1,400.	25	1,400.
NET ASSETS OR FUND BALANCES	27 Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.	45,652.	26	39,127.
	28 Unrestricted net assets			
	29 Temporarily restricted net assets	590,746.	27	743,308.
	30 Permanently restricted net assets		28	
	31 Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.	227,150.	29	217,826.
	32 Capital stock or trust principal, or current funds		30	
	33 Paid-in or capital surplus, or land, building, or equipment fund		31	
	34 Retained earnings, endowment, accumulated income, or other funds		32	
	35 Total net assets or fund balances	817,896.	33	961,134.
	36 Total liabilities and net assets/fund balances	863,548.	34	1,000,261.

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Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	928,198.
2	Total expenses (must equal Part IX, column (A), line 25)	2	784,960.
3	Revenue less expenses Subtract line 2 from line 1	3	143,238.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	817,896.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	961,134.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
- If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
- ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
- ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

BAA

Form 990 (2013)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013**Open to Public
Inspection**

Employer identification number

CALDWELL TREASURE VALLEY RODEO, INC.

82-0128057

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

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

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

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

b If 'Yes,' explain the arrangement in Part XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1 c	
1 d	
1 e	
1 f	

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

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings		46,947.	12,994.	33,953.
c Leasehold improvements		1,087,072.	997,117.	89,955.
d Equipment		25,836.	16,091.	9,745.
e Other		3,403.	2,092.	1,311.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				134,964.

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Schedule D (Form 990) 2013

Part VII Investments – Other Securities.

N/A

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) MEMBERSHIP	1,400.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, column (B) line 25.)	1,400.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A
----------------	--

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2 a		
b	Donated services and use of facilities	2 b		
c	Recoveries of prior year grants	2 c		
d	Other (Describe in Part XIII)	2 d		
e	Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
b	Other (Describe in Part XIII)	4 b		
c	Add lines 4a and 4b		4 c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2 a		
b	Prior year adjustments	2 b		
c	Other losses	2 c		
d	Other (Describe in Part XIII)	2 d		
e	Add lines 2a through 2d		2 e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
b	Other (Describe in Part XIII)	4 b		
c	Add lines 4a and 4b		4 c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

BAA

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
 ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

CALDWELL TREASURE VALLEY RODEO, INC.

Employer identification number

82-0128057

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
 b ☐ Internet and email solicitations
 c ☐ Phone solicitations
 d ☐ In-person solicitations
 e ☐ Solicitation of non-government grants
 f ☐ Solicitation of government grants
 g ☒ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

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

ID

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

REVENUE		(a) Event #1 MILITARY RELIE (event type)	(b) Event #2 PINK AUCTION/S (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
	1 Gross receipts	13,627.	7,953.		21,580.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	13,627.	7,953.		21,580.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1,915.	15,526.		17,441.
	10 Direct expense summary Add lines 4 through 9 in column (d)				17,441.
	11 Net income summary Subtract line 10 from line 3, column (d)				4,139.

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

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
DIRECT EXPENSES	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
	7 Direct expense summary Add lines 2 through 5 in column (d)				
	8 Net gaming income summary Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If 'No,' explain _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If 'Yes,' explain _____

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility

13 a %

b An outside facility

13 b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15 a Does the organization have a contact with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States
Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

CALDWELL TREASURE VALLEY RODEO, INC.

Employer identification number

82-0128057

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?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

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.

1 (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) BOISE RESCUE MISSION 308 SOUTH 24TH STREET BOISE, ID 83702			8,000.	4,819.			TO PROVIDE ASSISTANCE TO VETERANS
(2) SAINT ALPHONSUS REGIONAL MED. 1055 NORTH CURTIS ROAD BOISE, ID 83702			18,155.	0.			TO PROVIDE MAMMAGRAMS
(3) WEST VALLEY MEDICAL CENTER 1717 ARLINGTON AVE CALDWELL, ID 83605			18,155.	0.			TO PROVIDE MAMMAGRAMS
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

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

2
1

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

TEEA3901L 07/12/13

Schedule I (Form 990) (2013)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV	Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.
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This image shows a single page of white paper designed for handwriting practice. It features ten evenly spaced, horizontal dashed lines running across the width of the page. These lines are intended to guide the placement of letters, typically separating the upper case area from the lower case area. The paper is otherwise completely blank, with no margins, text, or other markings.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Employer identification number

CALDWELL TREASURE VALLEY RODEO, INC.

82-0128057

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

FATHER ON HONORARY BOARD, SON ON GOVERNING BOARD

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

ORGANIZATION HAS A BOARD OF 14 MEMBERS CURRENTLY, AFTER SPENDING SEVERAL YEARS ON
THE BOARD, THE MEMBER IF IN GOOD STANDING CAN GO TO THE HONORARY BOARD THERE ARE
CURRENTLY 14 HONORARY BOARD MEMBERS.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

EVERY YEAR A CERTAIN NUMBER OF BOARD MEMBERS ARE UP FOR REELECTION OR THEY RESIGN.
THE BOARD VOTES FOR THEIR CONTINUATION ON THE BOARD OR FOR A REPLACEMENT. THE BOARD
HAS REGULAR MEETINGS IN WHICH DECISIONS ARE MADE BY THE BOARD. THE HONORARY BOARD
CAN ONLY VOTE AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

THE BOARD HAS REGULAR MEETINGS IN WHICH DECISIONS ARE MADE BY THE BOARD. THE
HONORARY BOARD CAN ONLY VOTE AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

IN AN ANNUAL MEETING THE COMPILED FINANCIAL STATEMENTS ARE PRESENTED AND REVIEWED BY
THE BOARD. THE BOARD ALSO CURRENTLY HAS A INDEPENDENT CPA BOARD MEMBER WHO REVIEWS
THE 990 FORM.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE ORGANIZATION BOARD IS SMALL AND THE ACTIVITIES OF THE MEMBERS ARE WELL KNOWN BY
THE OTHER MEMBERS. THUS THEY SELF MONITOR EACH OTHER.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO, TOP MANAGEMENT

THE BOARD MEMBERS ARE ALL BUSINESS PEOPLE WHO ARE AWARE OF COMPENSATION RATES IN THE
COMMUNITY. THEY REVIEW THE EMPLOYEES YEARLY BY A COMMITTEE.

Name of the organization

CALDWELL TREASURE VALLEY RODEO, INC.

Employer identification number

82-0128057

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE DOCUMENTS ARE AVAILABLE UPON REQUEST HOWEVER, THE ORGANIZATION BELIEVES THEY ARE
PRIVATE DOCUMENTS AND WILL NOT GIVE THEM OUT WITHOUT JUSTIFICATION.

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FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AMBULANCE	2,670.	2,670.		
ANNOUNCER	15,000.	15,000.		
BAD DEBT	125.	125.		
BANK CHARGES	2,953.	2,953.		
CENTURY ROPING EXPENSE	34,312.	34,312.		
CLEAN-UP	4,875.	4,875.		
CLOWN AND BULL FIGHTER	15,800.	15,800.		
COST OF ADVERTISING	6,042.	6,042.		
DIRECTOR'S EXPENSE	2,771.	2,771.		
DIRECTORS/HOSPITALITY	5,475.	5,475.		
DUES AND FEES	2,213.	2,213.		
EQUIPMENT RENT	10,991.	10,991.		
EVENT SPONSOR FLAGS	250.	250.		
ICE	360.	360.		
JUDGING	2,430.	2,430.		
LESS ALLOCATION TO RENTAL	-5,887.	-5,887.		
LICENSE	793.	793.		
LODGING	3,800.	3,800.		
PARKING & TRAFFIC CONTROL	1,500.	1,500.		
POSTAGE AND SHIPPING	3,966.	3,966.		
PRERODEO EVENTS	4,096.	4,096.		
PRINTING AND PUBLICATIONS	224.	224.		
PRODUCTION EXPENSE	747.	747.		
PROGRAM EXPENSES	10,714.	10,714.		
PUBLIC RELATIONS	4,047.	4,047.		
QUEENS CONTEST/SCHOLARSHIP	4,342.	4,342.		
ROWDY'S SALOON EXPENSES	12,678.	12,678.		
SCOREBOARD	14,750.	14,750.		
SECURITY	1,500.	1,500.		
SIGN PAINTING	6,134.	6,134.		
SOUND SYSTEM	14,500.	14,500.		
TICKET COST	3,481.	3,481.		
TRACTOR FUEL	3,212.	3,212.		
USE TAX	3.	3.		
WEBSITE	4,714.	4,714.		
TOTAL	\$ 195,581.	\$ 195,581.	\$ 0.	\$ 0.

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RENTAL INCOME WORKSHEET
FORM 990

CALDWELL RODEO GROUNDS

GROSS RENTAL INCOME	\$	2,320.
EXPENSES		
INSURANCE		1,286.
LEGAL AND PROFESSIONAL FEES		378.
TAXES		70.
WAGES AND SALARIES		720.
10% OF OCCUPANCY COST		3,433.
TOTAL EXPENSES	\$	5,887.

NET RENTAL INCOME OR LOSS \$ -3,567.

COMPUTATION OF COST OF GOODS SOLD (FORM 990)

1. INVENTORY AT START OF YEAR	4,069.
2. PURCHASES	9,864.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	13,933.
7. INVENTORY AT END OF YEAR	3,942.
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	9,991.

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	784,960.	784,960.	PART IX, LINE 25, COL. B
GRANTS	0.	54,104.	PART IX, LINES 1-3, COL. B
REVENUE	0.	877,045.	PART VIII, LINE 2, COL. A

FORM 990, PART VIII, LINE 2F
OTHER PROGRAM SERVICE REVENUE

DESCRIPTION	BUS. CODE	TOTAL REVENUE	RELATED OR EXEMPT FUNC TION REVENUE	UNRELATED BUSINESS REVENUE	REVENUE EXCLUDED FROM TAX
CONCESSIONS	711210	\$ 18,691.	\$ 18,691.		
ROWDY'S SALOON	711210	16,373.	16,373.		
TOTALS		<u>\$ 35,064.</u>	<u>\$ 35,064.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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COMPUTATION OF 2013 NET OPERATING LOSS

1. TOTAL INCOME	-3,567.
2. TOTAL DEDUCTIONS	0.
3. UNRELATED BUSINESS TAXABLE INCOME (LINE 1 LESS LINE 2)	<u>-3,567.</u>
2013 NET OPERATING LOSS	<u><u>3,567.</u></u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AMORTIZATION																
69	WEB PAGE DESIGN	5/01/10		5,695							5,695	5,695	200DB HY	3		0
85	LIQUOR LICENSE	3/19/13		2,000							2,000	78	S/L	15		133
TOTAL AMORTIZATION																
				7,695			0	0	0	0	7,695	5,773				133
AUTO / TRANSPORT EQUIPMENT																
74	SOUVENIR TRAILER	6/09/11		3,180							3,180	2,265	200DB HY	5	11520	366
80	VET TRAILER	8/03/13		8,999							8,999	450	200DB MQ	5	38000	3,420
88	CUP TRAILER	9/10/14	9/10/14	3,981							3,981		200DB MQ	5		0
TOTAL AUTO / TRANSPORT EQUIP																
				16,160			0	0	0	0	16,160	2,715				3,786
BUILDINGS																
42	OFFICE	5/15/06		46,952							46,952	11,120	S/L MM	31 5	03175	1,491
44	OFFICE SIGNS	5/29/06		647							647	647	200DB MQ	7		0
45	CHAIN LINK OFFICE	6/17/06		219							219	219	200DB MQ	7		0
TOTAL BUILDINGS																
				47,818			0	0	0	0	47,818	11,986				1,491
FURNITURE AND FIXTURES																
1	DECK & CHAIRS	8/01/88		403							403	403	200DB HY	7		0
75	ANNOUNCER'S STAND	3/31/12		3,000							3,000	1,164	200DB HY	7	17490	525
TOTAL FURNITURE AND FIXTURE																
				3,403			0	0	0	0	3,403	1,567				525

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
IMPROVEMENTS																
2	SEATS	1/01/76		21,500							21,500	21,500	S/L	25		0
3	SEAT INSTALLATION	1/01/76		3,742							3,742	3,742	S/L	25		0
4	BLEACHERS	1/01/78		15,034							15,034	15,034	S/L	25		0
5	BLEACHERS	6/01/81		54,215							54,215	54,215	S/L	25		0
6	BLEACHERS	8/01/82		32,510							32,510	32,510	S/L	25		0
7	ASPHALT	8/01/82		2,465							2,465	2,465	S/L	12		0
8	BLEACHERS	7/01/83		30,072							30,072	30,072	S/L	25		0
9	ANNOUNCERS STAND	6/01/85		20,365							20,365	16,636	S/L	35		582
10	CATWALK	8/07/89		1,610							1,610	1,236	S/L	MM	31 5	03175
11	ANNOUNCER BOOTH	1/14/90		1,018							1,018	769	S/L	MM	31 5	03175
12	STADIUM SEATS	4/09/90		1,300							1,300	972	S/L	MM	31 5	03175
13	ANNOUNCERS STAND & WINDOW	6/24/91		2,000							2,000	2,000	200DB	HY	7	0
14	FRONT FENCE, GATE, SIGN	8/15/91		48,794							48,794	48,794	200DB	HY	7	0
15	ARCHITECTS & ENGINEERS	4/07/92		5,750							5,750	5,750	200DB	HY	7	0
16	19' GATE	5/16/92		685							685	685	200DB	HY	7	0
17	FREEZER	7/21/92		5,000							5,000	5,000	200DB	HY	7	0
18	WIRING	9/05/92		2,118							2,118	2,118	200DB	HY	7	0
19	WIRING	6/30/93		41,582							41,582	41,582	200DB	HY	7	0
20	BLEACHERS	6/10/93		111,686							111,686	111,686	200DB	HY	7	0
21	ANNOUNCERS STAND	4/10/95		7,575							7,575	7,575	200DB	HY	7	0
23	LIGHTS	5/01/96		18,497							18,497	18,497	S/L	HY	7	0
24	LIGHTS	5/21/96		36,996							36,996	36,996	200DB	HY	7	0
25	LIGHTS	9/06/96		22,598							22,598	22,598	200DB	HY	7	0
26	INSTALL LIGHTS	7/09/96		16,879							16,879	16,879	200DB	HY	7	0
27	HOOKUP LIGHTS	7/31/96		5,238							5,238	5,238	200DB	HY	7	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC BAL DEPR	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
28	BEACHER SEATS	6/12/98		34,514							34,514	34,514	200DB HY	7		0
29	HOLDING PENS	6/16/99		69,258							69,258	69,258	200DB HY	7		0
30	BLEACHER SPILL GAURDS	5/26/00		12,476							12,476	12,476	200DB HY	7		0
31	CHUTE UPGRADE	4/24/01	10/31/14	5,800							5,800	5,800	200DB HY	7		0
32	SLIDE GATES	5/16/01	10/31/14	1,759							1,759	1,759	200DB HY	7		0
33	BEER TENT	8/25/01		1,000							1,000	1,000	200DB HY	7		0
34	STADIUM SEATS	4/19/02		61,973							61,973	61,973	200DB HY	7		0
35	BLEACHERS	5/16/03		199,859							199,859	199,859	200DB HY	7		0
36	TRANSFORMER RELOCATION	4/21/03		3,246							3,246	3,246	200DB HY	7		0
38	CALF AND BUCKING CHUTE	6/06/05	10/31/14	1,553							1,553	1,553	200DB HY	7		0
39	COOLER	8/08/05		1,806							1,806	1,806	200DB HY	7		0
40	CHAIN LINK FENCE	7/22/05		213							213	213	200DB HY	7		0
41	FENCE	8/01/06		25,047							25,047	25,047	200DB MQ	7		0
43	LOADING CHUTE	3/10/06		400							400	400	200DB MQ	7		0
46	ANNOUNCERS STAND WIRING	7/28/06		8,643							8,643	8,643	200DB MQ	7		0
47	FIBER OPTICS	9/06/06		700							700	700	200DB MQ	7		0
48	SKY BOX GATE	9/12/06		961							961	961	200DB MQ	7		0
49	STORAGE TRAILER	9/22/06		2,625							2,625	2,625	200DB MQ	7		0
50	PANELS	10/02/06		1,126							1,126	1,126	200DB MQ	7		0
51	BEER BOOTH EXPANSION	7/23/07		6,454							6,454	6,166	200DB HY	7	04460	288
52	CAMERA STAND	8/28/07		1,654							1,654	1,581	200DB HY	7	04460	73
53	REAR GATE	6/02/08		460							460	398	200DB HY	7	08930	41
54	COPIER/FAX	6/02/08		200							200	200	200DB HY	5		0
55	MURALS	6/02/08		6,945							6,945	6,014	200DB HY	7	08930	620
56	FRONT FENCE	6/24/08		2,470							2,470	2,140	200DB HY	7	08930	221
57	WOODEN FENCE	7/08/08		6,278							6,278	5,437	200DB HY	7	08930	561
58	MURALS	7/17/08		13,195							13,195	11,428	200DB HY	7	08930	1,178

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR	
59	PAVING & ASPHALT	8/21/08		3,149							3,149	2,727	200DB HY	7	08930	281	
60	ELECTRICAL WORK	9/16/08		250							250	216	200DB HY	7	08930	22	
61	ASPHALT PARKING LOT	7/10/08		5,182							5,182	4,488	200DB HY	7	08930	463	
66	ROPING BOX PANELS	5/10/10		285							285	236	200DB HY	5	11520	33	
67	PAVING- OFFICE	5/17/10		3,905							3,905	1,686	150DB HY	10	08740	341	
68	ROPING BOX	7/06/10		1,469							1,469	1,215	200DB HY	5	11520	169	
72	POWDER CREEK PANELS	5/04/11		2,913							2,913	1,639	200DB HY	7	12490	364	
76	POWDER CREEK PANELS	5/04/12		2,915							2,915	1,131	200DB HY	7	17490	510	
79	POWDER CREEK PANELS	5/04/13		2,915							2,915	312	200DB MQ	7	25510	744	
81	SPEAKER STANDS	8/03/13		2,250							2,250	80	200DB MQ	7	27550	620	
83	SPEAKER POLES	8/12/13		800							800	29	200DB MQ	7	27550	220	
84	SPEAKER POLES	8/12/13		3,828							3,828	137	200DB MQ	7	27550	1,055	
86	ARENA PANELS	4/01/14		2,915							2,915		200DB MQ	5	25000	729	
89	CHUTE & HOLDI NG PENS	10/31/14		73,581							73,581		200DB MQ	7	03570	2,627	
TOTAL IMPROVEMENTS				1,086,201		0	0	0	0	0	1,086,201	984,768					11,866
MACHINERY AND EQUIPMENT																	
22	VACUUM	7/05/95		319							319	319	200DB HY	7		0	
37	LAPTOP	7/28/05		1,878							1,878	1,878	200DB HY	5		0	
62	COMPUTER MONITOR	2/03/09		174							174	164	200DB HY	5	05760	10	
63	COPY MACHINE	7/13/09		1,000							1,000	942	200DB HY	5	05760	58	
64	HP LAPTOP	12/15/09		680							680	563	200DB HY	5	11520	78	
65	ROTO TILLER	3/06/10		2,400							2,400	1,651	200DB HY	7	08930	214	
70	ASUS COMPUTER	2/16/11		760							760	541	200DB HY	5	11520	88	
71	HP PHOTOSMART PRINTER	3/17/11		100							100	71	200DB HY	5	11520	12	
73	POS TERMINALS	7/16/11		800							800	570	200DB HY	5	11520	92	

10/31/14

2013 FEDERAL BOOK DEPRECIATION SCHEDULE

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CLIENT 92

CALDWELL TREASURE VALLEY RODEO, INC.

82-0128057

1/05/15

02 14PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC BAL DEPR	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
77	COOLER COMPRESSOR	6/24/12		2,750							2,750	1,430	200DB HY	5	19200	528
78	NORTHAMERICAN TERMINAL	8/11/12		250							250	130	200DB HY	5	19200	48
82	CREDIT CARD TERMINAL	8/12/13		198							198	10	200DB MQ	5	38000	75
87	INTERNET EQUIPMENT	8/30/14		2,136							2,136		200DB MQ	5	05000	107
90	INTERNET ADDITIONS	10/29/14		212							212		200DB MQ	5	05000	11
TOTAL MACHINERY AND EQUIPME																
				13,657		0	0	0	0	0	13,657	8,269				1,321
TOTAL DEPRECIATION																
				1,167,239		0	0	0	0	0	1,167,239	1,009,305				18,989
GRAND TOTAL AMORTIZATION																
				7,695		0	0	0	0	0	7,695	5,773				133
GRAND TOTAL DEPRECIATION																
				1,167,239		0	0	0	0	0	1,167,239	1,009,305				18,989
DEPRECIATION ASSETS SOLD																
				13,093		0	0	0	0	0	13,093	9,112				0
DEPR REMAINING ASSETS																
				1,154,146		0	0	0	0	0	1,154,146	1,000,193				18,989