

Form **990-EZ**  
 Department of the Treasury  
 Internal Revenue Service

**Short Form**  
**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-EZ and its instructions is at [www.irs.gov/form990ez](http://www.irs.gov/form990ez).

OMB No 1545-1150  
**2017**  
**Open to Public Inspection**

**A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
BRUSH RODEO ASSOCIATION INC

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
PO BOX 324

City or town, state or province, country, and ZIP or foreign postal code  
BRUSH, CO 80723

**D** Employer identification number  
84-6038833

**E** Telephone number  
(970) 842-5101

**F** Group Exemption Number ▶

**G** Accounting Method  Cash  Accrual Other (specify) ▶

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)(4) ◀ (insert no )  4947(a)(1) or  527

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

**K** Form of organization  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 48,517

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I.

|                   |  |  |           |        |
|-------------------|--|--|-----------|--------|
| <b>Revenue</b>    | <b>1</b>   | Contributions, gifts, grants, and similar amounts received . . . . .   | <b>1</b>  | 48,282 |
|                   | <b>2</b>   | Program service revenue including government fees and contracts . . . . .  | <b>2</b>  |        |
|                   | <b>3</b>   | Membership dues and assessments . . . . .  | <b>3</b>  |        |
|                   | <b>4</b>   | Investment income . . . . .  | <b>4</b>  | 235    |
|                   | <b>5a</b>  | Gross amount from sale of assets other than inventory . . . . .  | <b>5a</b> |        |
|                   | <b>b</b>   | Less cost or other basis and sales expenses . . . . .  | <b>5b</b> |        |
|                   | <b>5c</b>  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .  | <b>5c</b> |        |
|                   | <b>6</b>   | Gaming and fundraising events  |           |        |
|                   | <b>a</b>   | Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .  | <b>6a</b> |        |
|                   | <b>b</b>   | Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . . | <b>6b</b> |        |
| <b>c</b>          | Less direct expenses from gaming and fundraising events . . . . .                                  | <b>6c</b>  |           |        |
| <b>d</b>          | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | <b>6d</b>  |           |        |
| <b>7a</b>         | Gross sales of inventory, less returns and allowances . . . . .                                    | <b>7a</b>  |           |        |
| <b>b</b>          | Less cost of goods sold . . . . .  | <b>7b</b>  |           |        |
| <b>7c</b>         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .           | <b>7c</b>  |           |        |
| <b>8</b>          | Other revenue (describe in Schedule O) . . . . .   | <b>8</b>   |           |        |
| <b>9</b>          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶                          | <b>9</b>   | 48,517    |        |
| <b>Expenses</b>   | <b>10</b>  | Grants and similar amounts paid (list in Schedule O) . . . . .   | <b>10</b> | 1,700  |
|                   | <b>11</b>  | Benefits paid to or for members . . . . .  | <b>11</b> |        |
|                   | <b>12</b>  | Salaries, other compensation, and employee benefits . . . . .  | <b>12</b> |        |
|                   | <b>13</b>  | Professional fees and other payments to independent contractors . . . . .  | <b>13</b> |        |
|                   | <b>14</b>  | Occupancy, rent, utilities, and maintenance . . . . .  | <b>14</b> |        |
|                   | <b>15</b>  | Printing, publications, postage, and shipping . . . . .  | <b>15</b> |        |
|                   | <b>16</b>  | Other expenses (describe in Schedule O) . . . . .  | <b>16</b> | 50,689 |
|                   | <b>17</b>  | <b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶   | <b>17</b> | 52,389 |
| <b>Net Assets</b> | <b>18</b>  | Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .  | <b>18</b> | -3,872 |
|                   | <b>19</b>  | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .   | <b>19</b> | 75,195 |
|                   | <b>20</b>  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .   | <b>20</b> |        |
|                   | <b>21</b>  | Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .   | <b>21</b> | 71,323 |

**Part II Balance Sheets** (see the instructions for Part II)  
 Check if the organization used Schedule O to respond to any question in this Part II

|  | (A) Beginning of year |           | (B) End of year |
|--|-----------------------|-----------|-----------------|
| <b>22</b> Cash, savings, and investments . . . . .   | 75,195                | <b>22</b> | 71,323          |
| <b>23</b> Land and buildings . . . . .   |                       | <b>23</b> |                 |
| <b>24</b> Other assets (describe in Schedule O) . . . . .                                    |                       | <b>24</b> |                 |
| <b>25 Total assets</b> . . . . .   | 75,195                | <b>25</b> | 71,323          |
| <b>26 Total liabilities</b> (describe in Schedule O). . . . .                                |                       | <b>26</b> |                 |
| <b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) | 75,195                | <b>27</b> | 71,323          |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)  
 Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?  
 COMMUNITY ENHANCEMENT

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

**Expenses**  
 (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others )

|  |  |            |        |
|--|--|------------|--------|
| <b>28</b> See Additional Data Table  |  |            |        |
| (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/> |  | <b>28a</b> |        |
| <b>29</b> See Additional Data Table  |  |            |        |
| (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/> |  | <b>29a</b> |        |
| <b>30</b>  |  |            |        |
| (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/> |  | <b>30a</b> |        |
| <b>31</b> Other program services (describe in Schedule O) . . . . .                                |  |            |        |
| (Grants \$ ) If this amount includes foreign grants, check here . . . . . <input type="checkbox"/> |  | <b>31a</b> |        |
| <b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . .                     |  | <b>32</b>  | 52,389 |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)  
 Check if the organization used Schedule O to respond to any question in this Part IV.

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--------------------|--|--|---|--|
| KIRK LOWRY         | 1 00   | 0  |   |  |
| TREASURER          |  |  |   |  |
| SHERYL GROVES      | 1 00   | 0  |   |  |
| SECRETARY          |  |  |   |  |
| MONTE TORRES       | 1 00   | 0  |   |  |
| MEMBER             |  |  |   |  |
| JOANNE GOSSELINK   | 1 00   | 0  |   |  |
| MEMBER             |  |  |   |  |
|                    |  |  |   |  |
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|                    |  |  |   |  |

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

Table with columns for question number, question text, and Yes/No response columns. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . 46 No

Part VI Section 501(c)(3) organizations only
All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . 47
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48
49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a
b If "Yes," was the related organization a section 527 organization? . . . . . 49b

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation.

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

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

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation.

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

52 Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A . . . . . Yes No

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: KIRK LOWRY TREASURER Date: 2018-05-10

Paid Preparer Use Only Print/Type preparer's name: ROGER M SCHAEFER Preparer's signature Date: 2018-05-10 Check self-employed PTIN: P00152062 Firm's name: ROGER M SCHAEFER CPA Firm's EIN: 84-0944453 Firm's address: PO BOX 1125 FORT MORGAN, CO 807011125 Phone no: (970) 867-9422

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

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 84-6038833  
**Name:** BRUSH RODEO ASSOCIATION INC

## Form 990EZ, Part III - Statement of Program Service Accomplishments

| Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.  | Expenses<br>(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.) |  |
|--|--|--|
| <p><b>28</b><br/>INDEPENDENCE DAY RODEO - SERVES APPROXIMATELY 10,500 PEOPLE THIS ANNUAL THREE DAY EVENT PROMOTES THE SOCIAL WELFARE OF THE COMMUNITY AND MAKES POSSIBLE THE UPKEEP AND PERMANENT IMPROVEMENTS TO THE FAIR GROUNDS OWNED BY MORGAN COUNTY, CO</p> <p>(Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p> | <b>28a</b>   |  |



**SCHEDULE O**  
(Form 990 or 990-EZ)**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](http://www.irs.gov/form990).

**2017****Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BRUSH RODEO ASSOCIATION INC

Employer identification number

84-6038833

**990 Schedule O, Supplemental Information**

| Return Reference    | Explanation  |
|---------------------|--|
| FORM 990-EZ, PART I | LINE 10 GRANTS GIVEN TO BRUSH RODEO QUEENS ASSOCIATION 1700 00 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>      | <b>Explanation</b>   |
|------------------------------|--|
| FORM 990-EZ, PART I, LINE 16 | EXPENSES ADVERTISING FOR EVENTS 849 CONCESSIONS EXPENSE 3,050 FIREWORKS/GATES/PROGRAMS 14,306 RODEO OPERATIONS 6,494 VIP DINNER 2,270 RODEO STOCK 21,045 PARADE EXPENSE 175 RODEO DANCE 2,500 TOTAL 50,689 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>        | <b>Explanation</b>   |
|--------------------------------|--|
| FORM 990-EZ, PART III, LINE 28 | INDEPENDENCE DAY RODEO - SERVES APPROXIMATELY 10,500 PEOPLE THIS ANNUAL THREE DAY EVENT PROMOTES THE SOCIAL WELFARE OF THE COMMUNITY AND MAKES POSSIBLE THE UPKEEP AND PERMANENT IMPROVEMENTS TO THE FAIR GROUNDS OWNED BY MORGAN COUNTY, CO |

## 990 Schedule O, Supplemental Information

| Return Reference               | Explanation  |
|--------------------------------|--|
| FORM 990-EZ, PART III, LINE 31 | INDEPENDENCE DAY RODEO - SERVES APPROXIMATELY 10,500 PEOPLE THIS ANNUAL THREE DAY EVENT PROMOTES THE SOCIAL WELFARE OF THE COMMUNITY AND MAKES POSSIBLE THE UPKEEP AND PERMANENT IMPROVEMENTS TO THE FAIR GROUNDS OWNED BY |