

Return of Organization Exempt From Income Tax

2018

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section containing organization name (PROFESSIONAL RODEO COWBOYS ASSOCIATION INC), address (101 PRO RODEO DRIVE, COLORADO SPRINGS, CO 80919), tax-exempt status (501(c)(6)), and other identifying information.

Part I Summary

Summary section 1-7: Mission statement (THE PRORODEO CIRCUITS ORGANIZE, ADVERTISE AND STAGE CIRCUIT FINALS RODEO EVENTS...), number of members (66), and revenue details.

Table with columns for Revenue (lines 8-12) and Expenses (lines 13-19), and rows for Net Assets or Fund Balances (lines 20-22). Includes a 'RECEIVED' stamp from OGDEN, UT dated NOV 21 2019.

Part III Signature Block

Signature block containing the signature and title of D. Kirk LaPoure, CFO, dated 11/13/19.

Preparer information section including name, address, and contact details for the preparer.

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

IC 590-CC-14 Input For Subs Activities & Governance

SCANNED Net Assets or Fund Balances

FEB 1 2020 Paid Preparer Use Only

6-19

2

**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission  
**THE PRORODEO CIRCUITS ORGANIZE, ADVERTISE AND STAGE CIRCUIT FINALS RODEO EVENTS AND SERVE AS A CONDUIT FOR DISTRIBUTING PRIZE MONEY AND AWARDS FROM SPONSORS AND CONTRIBUTORS TO PROFESSIONAL RODEO ATHLETES.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ 2,140,630 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**ORGANIZING, ADVERTISING AND STAGING CIRCUIT FINALS RODEOS.**

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 ▶ 2,140,630

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements for various schedules (A through H).

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and organizational structure.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Form W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax shelter transactions, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question, Line Number, Amount, Yes, No. Rows include questions about voting members, family relationships, governance decisions, and documentation.

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

Table with 5 columns: Question, Line Number, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and document retention.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records

D. KIRK LAPOURE, CFO (719) 528-4734, 101 PRO RODEO DRIVE, COLORADO SPRINGS, CO 80919

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TOM RICHTER BADLANDS CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(2) ROWDY BARRY COLUMBIA RIVER CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(3) KEVIN CLANTON FIRST FRONTIER CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(4) WAYNE KNUTSON GREAT LAKES CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(5) JIM CROFF MONTANA CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(6) GUY WARPNESS MOUNTAIN STATES CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(7) BRONC RUMFORD PRAIRIE CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(8) TROY WEEKLEY SOUTHEASTERN CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(9) JOHNNY VAN COURT TEXAS CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(10) JIM DEWEY BROWN TURQUOISE CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(11) RYAN SHAW WILDERNESS CIRCUIT PRESIDENT	10.00			X				2,000	0	0
(12) -----										
(13) -----										
(14) -----										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (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. Rows 15-25 and summary rows 1b-1d.

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

Table with 3 columns: Question number, Question text, Yes, No. Rows 3, 4, 5.

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

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Rows 1-5.

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

**Part VIII Statement of Revenue**

Check 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	1a Federated campaigns . . . . .	1a				
	b Membership dues . . . . .	1b 44,525				
	c Fundraising events . . . . .	1c				
	d Related organizations . . . . .	1d 415,563				
	e Government grants (contributions) . . . . .	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f . . . . .		460,088			
Program Service Revenue	Business Code					
	2a LOCAL & NAT'L SPONSORS	900099	280,406	280,406		
	b CIRCUIT FINAL RODEOS	900099	1,545,177	1,545,177		
	c OTHER CIRCUIT EVENTS	900099	128,784	128,784		
	d					
	e					
	f All other program service revenue . . . . .					
g Total. Add lines 2a-2f . . . . .		1,954,367				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . .		1,642		1,642	
	4 Income from investment of tax-exempt bond proceeds . . . . .					
	5 Royalties . . . . .					
	6a Gross rents . . . . .	(i) Real				
		(ii) Personal				
	b Less rental expenses . . . . .					
	c Rental income or (loss) . . . . .					
	d Net rental income or (loss) . . . . .					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less cost or other basis and sales expenses . . . . .					
	c Gain or (loss) . . . . .					
	d Net gain or (loss) . . . . .					
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a					
b Less direct expenses . . . . .	b					
c Net income or (loss) from fundraising events . . . . .						
9a Gross income from gaming activities See Part IV, line 19 . . . . .	a					
b Less direct expenses . . . . .	b					
c Net income or (loss) from gaming activities . . . . .						
10a Gross sales of inventory, less returns and allowances . . . . .	a					
b Less cost of goods sold . . . . .	b					
c Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue . . . . .						
e Total. Add lines 11a-11d . . . . .						
12 Total revenue See instructions . . . . .		2,416,097	1,954,367	0	1,642	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21 . . . . .				
2	Grants and other assistance to domestic individuals See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .				
11	Fees for services (non-employees)				
a	Management . . . . .	38,255	38,255		
b	Legal . . . . .				
c	Accounting . . . . .	5,431		5,431	
d	Lobbying . . . . .				
e	Professional fundraising services See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O ) . . . . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	14,723	9,865	4,858	
14	Information technology . . . . .	6,947	6,947		
15	Royalties . . . . .	36,454	36,454		
16	Occupancy . . . . .				
17	Travel . . . . .				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	2,564	2,564		
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .				
23	Insurance . . . . .				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a	<b>CIRCUIT FINALS</b> . . . . .	1,864,732	1,864,732		
b	<b>OTHER CIRCUIT EVENTS</b> . . . . .	78,112	78,112		
c	<b>CIRCUIT AWARDS</b> . . . . .	56,737	56,737		
d	<b>MEMORIALS</b> . . . . .	46,964	46,964		
e	All other expenses . . . . .				
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	2,150,919	2,140,630	10,289	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	1,077,644	1	1,429,442
	2	Savings and temporary cash investments	86,620	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 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		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D		10a	
	b	Less accumulated depreciation		10b	10c
	11	Investments - publicly traded securities		11	
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,164,264	16	1,429,442	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	1,164,264	32	1,429,442
33	<b>Total net assets or fund balances</b>	1,164,264	33	1,429,442	
34	<b>Total liabilities and net assets/fund balances</b>	1,164,264	34	1,429,442	

**Part XI Reconciliation of Net Assets**

Check 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	2,416,097
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,150,919
3	Revenue less expenses Subtract line 2 from line 1	3	265,178
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,164,264
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	1,429,442

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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?		X
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		

**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  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Employer identification number

**PROFESSIONAL RODEO COWBOYS ASSOCIATION INC**

**84-0913588**

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

THE OFFICERS OF THE PRORODEO CIRCUITS MAY BE RELATED TO OTHER MEMBERS SERVING IN JOINT  
CAPACITIES AS OFFICERS, RODEO COMMITTEE MEMBERS AND RODEO EVENT REPRESENTATIVES.

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

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

**03. Conflict of interest policy compliance (Part VI, line 12c)**

OFFICERS ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICTS ON INTEREST PRIOR TO ACCEPTING  
THEIR RESPECTIVE POSITIONS AND AT ANY TIME IN THE FUTURE A CONFLICT MAY ARISE.

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

THE CHIEF EXECUTIVE OFFICER OF THE PROFESSIONAL RODEO COWBOYS ASSOCIATION RECEIVES NO  
COMPENSATION FROM THE PRORODEO CIRCUITS.

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

PRORODEO CIRCUIT OFFICERS ARE PAID A MINOR STIPEND FOR THEIR CONTRIBUTION TO THE  
ORGANIZATION AND PRODUCTION OF THE PRORODEO CIRCUIT FINALS RODEOS.

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

IT IS THE RESPONSIBILITY OF THE RESPECTIVE PRORODEO CIRCUITS TO MAKE AVAILABLE THEIR  
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization

Employer identification number

PROFESSIONAL RODEO COWBOYS ASSOCIATION INC

84-0913588

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND FINANCIAL STATEMENTS TO THE

PUBLIC FORM 990 IS AVAILABLE UPON WRITTEN REQUEST TO THE PROFESSIONAL RODEO COWBOYS

ASSOCIATION

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

PROFESSIONAL RODEO COWBOYS ASSOCIATION INC

<b>Part I Identification of Disregarded Entities.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 33			
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal dom (state or foreign country)	(d) Total income
(1)			
(2)			
(3)			
(4)			
(5)			

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, and has one or more related tax-exempt organizations during the tax year

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal dom (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))
(1) PROFESSIONAL RODEO COWBOYS ASSOC, 84-0414922 101 PRO RODEO DRIVE Colorado Springs, CO 80919	SANCTIONING PROFESSIONAL RODEO	CO	501 (C) 6	
(2)				
(3)				
(4)				
(5)				

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets
(1)						
(2)						
(3)						
(4)						
(5)						

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income
(1)					
(2)					
(3)					
(4)					
(5)					

**Part V** Transactions with Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line

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

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

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
  
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
  
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
  
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
  
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Pa

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets
				Yes	No		
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							