# COMMITTEE ON NATURAL RESOURCES 113<sup>th</sup> Congress Disclosure Form As required by and provided for in House Rule XI, clause 2(g) and the Rules of the Committee on Natural Resources

Subcommittee on Public Lands and Environmental Regulation's oversight hearing: "Impediments to Public Recreation on Public Lands" May 7, 2013

For Individuals:
1. Name:
2. Address:
3. Email Address:
4. Phone Number:
* * * *
For Witnesses Representing Organizations:
1. Name: Grant Simonds
2. Name of Organization(s) You are Representing at the Hearing:
Idaho Outfitters and Guides Association
3. Business Address: [Information redacted for privacy]
4. Business Email Address: [Information redacted for privacy]
5. Business Phone Number: [Information redacted for privacy]

#### For all Witnesses

Name/Organization: Grant Simonds/Idaho Outfitters and Guides Association Title/Date of Hearing: "Impediments to Public Recreation on Public Lands." May 7, 2013

- a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.
  - Among my duties as executive director of the IOGA are that of monitoring state and federal agencies that are relevant to the administration of outfitter licensing and permitting on lands managed by the U.S. Forest Service and Bureau of Land Management.
- b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.
  - Executive Director of the IOGA since 1985.
- c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.
  - Work for a non-profit 501-c-6 business trade statewide organization and in this capacity am well aware of the complexities of maintaining appropriate access to public resources for the public
- d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

#### None

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

#### None

f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

#### None

g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

Lack of trail maintenance in the nation's largest forest wilderness, the Frank Church River of No Return Wilderness is hindering access by the public. Cost recovery for permit administration and permit renewal is hindering the ability for small businesses to provide access and affordable recreation for the public.

#### **Witnesses Representing Organizations**

Name/Organization: Grant Simonds/Idaho Outfitters and Guides Association Title/Date of Hearing: "Impediments to Public Recreation on Public Lands." May 7, 2013

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

I represent the Idaho Outfitters and Guides Association as their Executive Director

i. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

#### None

j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

#### None

k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed.

#### None

l. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

See attached.

#### Form 990

#### Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047 2011

Form 990 (2011)

TEEA0113L 08/18/11

Open to Public Inspection Department of the Treasury Internal Revenue Service ► The organization may have to use a copy of this return to satisfy state reporting requirements. A For the 2011 calendar year, or tax year beginning 7/01 , **2011**, and ending 6/30 , 2012 D Employer Identification Number Check if applicable Idaho Outfitters & Guide Assoc Inc 82-0403812 Address change E Telephone numi PO Box 95 Boise, ID 83701 Name change Initial return (208) 342-1438 Terminated 189,694. G Gross receipts \$ Amended return Application pending F Name and address of principal officer: Grant Simonds H(a) Is this a group return for affiliates? Yes X No Same As C Above 501(c)(3) X 501(c) (6 H(b) Are all affiliates included? If 'No,' attach a list. (see instruction ) ◄ (insert no.) 4947(a)(1) or 527 Tax-exempt status Website: ▶ ioga.org M State of legal domicile: Part I Summary Briefly describe the organization's mission or most significant activities: Promote Idaho tourism by promoting Idaho outfitters and educating the outfitters. \_\_\_\_\_\_\_ Total number of individuals employed in calendar year 2011 (Part V, line 2a).... Total number of volunteers (estimate if necessary)...... 7a Total unrelated business revenue from Part VIII, column (C), line 12. **b** Net unrelated business taxable income from Form 990-T, line 34. 7b Current Year 8 Contributions and grants (Part VIII, line 1h). 103,813 103,933 41,180. Rev Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 171,872. 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . . . . 14 Benefits paid to or for members (Part IX, column (A), line 4)..... 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10), 53,792 55,270. 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) . . 159,999. 125,991. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25). 213,791 181,261. -9,389. 19 Revenue less expenses. Subtract line 18 from line 12 -6,045. Beginning of Current Year End of Year 65,459 20 Total assets (Part X, line 16)..... 72,633. 21 Total liabilities (Part X, line 26)..... 418. 384. 22 Net assets or fund balances. Subtract line 21 from line 20 72,215 65,075. Part II Signature Block Under penalties of periury. 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. 2-13-13 Signature of officer Sign Here Grant Simonds
Type or print name and ble. Executive Director Preparer's signature Jared J Zwygart, CPA Jared J Zwygart, CPA 2-13-13 P00052857 Paid self-employed Preparer Firm's name <u>Bailey</u> & Co., Chartered, CPAs Use Only Firm's address \* 812 12th Avenue S. Firm's EIN ► 82-0465339 Nampa, ID 83651 Phone no. (208) 466-2493 May the IRS discuss this return with the preparer shown above? (see instructions) X Yes No

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

orm <b>990</b> (2011) Idaho Outfitters	& Guide Assoc Inc	82-0403812	Page
art III. Statement of Program Ser	vice Accomplishments		
Check if Schedule O contains a r	esponse to any question in this Part III		
1 Briefly describe the organization's missi			
	promoting Idaho outfitters a	nd educating the outfitters	
TIOMOCC Iddito coulism by	promoting radio outricters a	na caacacing the outlicell	·
<ol><li>Did the organization undertake any sign</li></ol>	ificant program services during the year which	were not listed on the prior	
Form 990 or 990-EZ?		Yes	X No
If 'Yes,' describe these new services on	Schedule O		
· · · · · · · · · · · · · · · · · · ·	or make significant changes in how it conduct	s, any program services? Yes	X No
		s, any program services:	V MO
If 'Yes,' describe these changes on Sch			
4 Describe the organization's program set Section 501(c)(3) and 501(c)(4) organiz others, the total expenses, and revenue	vice accomplishments for each of its three lar ations and section 4947(a)(1) trusts are requir , if any, for each program service reported.	gest program services, as measured by ex ed to report the amount of grants and alloc	penses, cations to
4a (Code: \$ ) (Expenses \$	86,661. including grants of \$	) (Revenue \$	
10 educate and keep outi	itters informed of current is	sues.	
WHITE REPORT AND CONTRACTOR OF THE PROPERTY OF			
b (Code:) (Expenses \$	including grants of \$	) (Revenue \$	
		<del></del>	
		<del></del>	
c (Code: Expenses \$	including grants of \$	) (Revenue \$	
- (		/(1313133 +	
<del></del>			
d Other program services. (Describe in So	thedule O )		
		\ /Bayanya ¢	
		) (Revenue \$	
le Total program service expenses ►	86,661.		000 /00
A	TEEA0102L 07/05/11	Form	990 (20

Pa	rt 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	1		Х
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		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.	3		Х
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.	4		
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	5		Х
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.	6		Х
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	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets?!f 'Yes,' complete Schedule D, Part III	_8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?/f 'Yes,' complete Schedule D, Part IV.	9		Х
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.	10		Х
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VIII, VIII, IX, or $X$ as applicable.			
	a Did the organization report an amount for land, buildings and equipment in Part X, line 103f 'Yes,' complete Schedule D, Part VI.	11a	Х	
ı	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.	11b		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	11c		Х
	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.	11 d		Х
	Did the organization report an amount for other liabilities in Part X, line 25?/f 'Yes,' complete Schedule D, Part X	11e		X
1	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)3f 'Yes,' complete Schedule D, Part X	11f		Х
12	a Did the organization obtain separate, independent audited financial statements for the tax year?If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	12a		Х
	o Was the organization included in consolidated, independent audited financial statements for the tax year3f 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		Х
	Is the organization a school described in section 170(b)(1)(A)(ii)?If 'Yes,' complete Schedule E	13		X
14	a Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
-	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.	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV	16_		Х
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)	17		х
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	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a% 'Yes,' complete Schedule G, Part III.	19		Х
	aDid the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20		X
١	olf 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	<u> </u>	

	n 990 (2011) Idaho Outfitters & Guide Assoc Inc 82-040381:	2	Р	age 4
Pai	TIV Checklist of Required Schedules (continued)	· ·		F
			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? if 'Yes,' complete Schedule I, Parts I and II	21		Х
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.	22		Х
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete	23		Х
	Schedule J.	23		V
242	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, and that was issued after December 31, 2002?// 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, go to line 25.	24a		Х
Ŀ	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
(	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.	24c		
	I Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
		- 154		
	a 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? If 'Yes,' complete Schedule L, Part I.	25a		
i	b is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ3f 'Yes,' complete Schedule L, Part I.	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year?!f 'Yes,' complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a		X
1	o A family member of a current or former officer, director, trustee, or key employee?If 'Yes,' complete Schedule L, Part IV.	28b		X
•	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV	28c		Х
	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	-	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N. Part I	31		X
32		32		Х
		32	-	<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity?If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34		Х
35 a	a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
i	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.	35b		X
36	Section 501(c)(3) organizations.Did the organization make any transfers to an exempt non-charitable related organization? If Yes, complete Schedule R, Part V, line 2.	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?  Note. All Form 990 filers are required to complete Schedule O.	38	Х	
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Part V Statements Regarding Other IRS Filings and Tax Compliance			ļ1
Check if Schedule O contains a response to any question in this Part V.			r LL
1- Enter the number reported in Pay 2 of Earth 1006. Enter 0, if not applicable	3 5 5	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.     1a       b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.     1b	0 7		(di
	1000		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gan (gambling) winnings to prize winners?	ning 1c	X	and office deplay
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filled for the calendar year ending with or within the year covered by this return 2a	2		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Χ	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required toe-file. (see instructions)	hii		120
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority ov financial account in a foreign country (such as a bank account, securities account, or other financial account)?	/er, a 4a		х
b If 'Yes,' enter the name of the foreign country: ►	16.	17.	
See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	<u>5c</u>		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organizati solicit any contributions that were not tax deductible?	on 6a		x
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts v not tax deductible?	vere 6b		
7 Organizations that may receive deductible contributions under section 170(c).	148		Sec.
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?	7a		aria:
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to Form 8282?	to file 7c		
d If 'Yes,' indicate the number of Forms 8282 filed during the year		1.12	235
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7е		<u> </u>
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organization@id the supporting organization, have excess business	ne 🖟		
holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.	8114	50	
a Did the organization make any taxable distributions under section 4966?	9a		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations.Enter:	1467Y		
a Initiation fees and capital contributions included on Part VIII, line 12			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			1.25
11 Section 501(c)(12) organizations.Enter:	J. S.		
a Gross income from members or shareholders			K.
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.).			
12a Section 4947(a)(1) nonexempt charitable trusts. Is the organization filing Form 990 in lieu of Form 10412	12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b	professor To the second		100
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	Sant Since		
a Is the organization licensed to issue qualified health plans in more than one state?	13a		10000
Note. See the instructions for additional information the organization must report on Schedule O.			Bli
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			
c Enter the amount of reserves on hand	al dan "	25 1/2	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	<u> </u>	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14b		L

Form 990 (2011) Idaho Outfitters & Guide Assoc Inc 82-	0403812	Page (
Part VIII Governance, Management and Disclosure For each "Yes' response to lines 2 through a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes Schedule O. See instructions.  Check If Schedule O contains a response to any question in this Part VI.		
Section A. Governing Body and Management		
overtime group and management		Yes No
1a Enter the number of voting members of the governing body at the end of the tax year	15 Fig. 3	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with a officer, director, trustee or key employee?	ny other 2	X
<ul> <li>3 Did the organization delegate control over management duties customarily performed by or under the direct so of officers, directors or trustees, or key employees to a management company or other person?</li> <li>4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?</li> <li>5 Did the organization become aware during the year of a significant diversion of the organization's assets?</li> <li>6 Did the organization have members or stockholders?</li> </ul>	3	X X X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint on members of the governing body?.	e or more 7a	х
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?		X
Did the organization contemporaneously document the meetings held or written actions undertaken during the the following:     The governing body?	eyearby 8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached organization's mailing address? If 'Yes,' provide the names and addresses in Schedule Q	at the 9	X
Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Coo		,
		Yes No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensuroperations are consistent with the organization's exempt purposes?	re their	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	N - 8,90 P - 25 - 57
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Sche		Control of the state of
<ul> <li>12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.</li> <li>b Were officers, directors or trustees, and key employees required to disclose annually interests that could give to conflicts?</li> </ul>		
c Did the organization regularly and consistently monitor and enforce compliance with the policy 3f "Yes," descri Schedule O how this is done.	ibe in 12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by indepensions, comparability data, and contemporaneous substantiation of the deliberation and decision?	ې pendent:	
a The organization's CEO, Executive Director, or top management official	15a	
b Other officers of key employees of the organization.	15b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)  16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement wi	tha Sign	
taxable entity during the year?  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.	16a	
Section C. Disclosure		
17 List the states with which a copy of this Form 990 is required to be file ♪ None		
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c) inspection. Indicate how you make these available. Check all that apply.  Own website  Another's website  X Upon request	(3)s only) availat	le for publi
19 Describe in Schedule 0 whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial s the public during the tax year.  See Schedule 0	tatements available to	
20 State the name, physical address, and telephone number of the person who possesses the books and record  ► Janey Bruesch PO Box 95 Boise ID 83701 (208) 342-1438	is of the organiza	tion:
BAA TEEA0106L 01/23/12	Forn	n <b>990</b> (2011

### Form 990 (2011) Idaho Outfitters & Guide Assoc Inc 82-0403812 Page Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

 $\overline{|X|}$  Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

A check this box in frentier the organiz	Lation 11.01 arry	Totalo	u 01	(C		01, 00	про	Insulated any derivate of	moor, an octor, or trus		
<b>(A)</b> Name and title	(B) Average hours per week	unles	s pers	Posi k mo	tion re the	an one l an offic ustee)	box, cer	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation	
	(describe hours for related organiza- tions in Schedule O)	Individual trustee or director	re organization (W-2/1099-MISC)  Highest compensated employee  Officer  Institutional trustees  Individual trustees			Key employee Officer Institutional trustee Individual trustee or director			(W-2/1099-MISC) (W-2/1099-MISC)		from the organization and related organizations
(1) Steve Burson											
Vice President	2	X		X				0.	0.	0.	
(2) Alison Steen									_		
President	2	X		X	_			0.	0.	0.	
_(3)_Darl_Allred		.,,		,,						0	
Treasurer	2	X	Н	X			<u> </u>	0.	0.	0.	
_(4)_Tammy_Overacker	1	Х		х				0.	0.	0	
VP Hunting (5) Kelsey Helfrich			_	^	-			0.	0.	0.	
VP Rivers	1	Х		х				0.	0.	0.	
(6) Dana Demorest				^				0,	U,	<u> </u>	
VP Rec	1	Х		Х				0.	0.	0.	
(7) Travis Bullock	-			••					<u> </u>	<del>`</del>	
Director	1	X						0.	0.	0.	
(8) Tim Craig											
Director	1	Х						0.	0.	0.	
(9) Kris Keller											
Director	1	Х						0.	0.	0.	
(10) Dirk Gibson											
Director	1	Х						0.	0.	0.	
(11) Ken Helfrich											
Director	1	X						0.	0.	0.	
(12) Kidd Youren											
Director	1	X						0.	0.	0.	
(13) Ari Kotler				ļ							
Director	1	X					<u> </u>	0.	0.	0.	
(14) Joseph Peterson		١,,								•	
Director	1	X						0.	0.	0.	

Form 990 (2011) Idaho Outfitters & Guide Part VIII Section A. Officers, Directors, Trust				nle	21/0/	ac ai	nd Highest Cor	82-040381	
Falt VIII Section A. Onicers, Directors, Trus		Γ		((	C)			ilperisated Emp	loyees (com)
(A) Name and title	(B) Average hours per	box	unle: er an	dad	rson i firecto	than one s both a r/trustee	n Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation
	week (describ e hours	Individua or direct	Institutional	Officer	Key emi	Highest	(W-2/1099-MISC)	(W-2/1099-MISC)	from the organization and related organizations
	for related organi- zations	or director	mal trustee		employee	Highest compensated employee			•
	in Sch O)		æ			sated			
(15) Seth Tonsmeire Director	1	Х					0.	0.	0.
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
1b Sub-total c Total from continuation sheets to Part VII, Section						-	0	. 0.	0. 0. 0.
d Total (add lines 1b and 1c).  2 Total number of individuals (including but not limite from the organization ▶ 0									
									Yes No
3 Did the organization list any former officer, director on line 1a? If 'Yes,' complete Schedule J for such it									. 3 X
4 For any individual listed on line 1a, is the sum of rethe organization and related organizations greater such individual.	han \$1	50,0	mpe 00?/	nsa f 'Y	ition es' c	and o	ther compensatior te Schedule J for	) from	4 X
5 Did any person listed on line 1a receive or accrue of for services rendered to the organization? If 'Yes,' or accrue of the organization of t	omper omplet	satio	on fr	om ule .	any <i>J for</i>	unrela such	ted organization o	r individual	. 5 X
Section B. Independent Contractors  1 Complete this table for your five highest compensa compensation from the organization. Report compe	ted ind	epen	den	t cor	ntra	ctors ti	nat received more	than \$100,000 of	
(A) Name and business addres		1 101	uie	Cale	nua	year	(1	B) of services	(C) Compensation
Total number of independent contractors (including \$100,000 in compensation from the organization)	but no	t lim	ited	to ti	hose	listec	above) who recei	ved more than	
BAA		TEEA	0108L	07/	06/11			Esty	Form <b>990</b> (2011)

		Guide ASSOC	, 111C		02-0403012	
Part	VIII Statement of Revenue	D-15	<b>(A)</b> Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from ta: under sections 512, 513, or 514
AND OTHER SIMILAR AMOUNTS	b Membership dues         1b           c Fundraising events         1c	56,229.				512, 515, 61
SIMILARA	d Related organizations 1 d e Government grants (contributions) 1 e	51,729.				
AND OTHER	f All other contributions, gifts, grants, and similar amounts not included above	8,860.		19 (19 (19 (19 (19 (19 (19 (19 (19 (19 (		
	h Total. Add lines 1a-1f		116,818.			34 (00 °S 34, 35 %)
PROGRAM SERVICE REVENUE	0 34	Business Code				MBELIOL WAS A
2	2a Advertising		16,228.	16,228.		
iii	b Misc		15,017.	15,017. 9,935.		
2	c Meetings		9,935.	9,935.		
N SE	d					
E A	6 All other program convice revenue					
ğ	f All other program service revenue	-	/1 100		DE VOITE PUR LE COMMENT	53440 6000
-+-	g Total. Add lines 2a-2f.		41,100.	P. Charles Co. Co.	CONTRACTOR OF THE	
	3 Investment income (including dividend other similar amounts).	s, interest and				
	4 Income from investment of tax-exempt					
	<b>5</b> Royalties					-
	(i) Real	(ii) Personal	100 S 146 - Carl 30	GREEN STREET,		Brand C. C.
	6a Gross rents		1456669336			<u>Espancial</u>
	b Less: rental expenses					
	c Rental income or (loss)					
ĺ			, Section of the sect	A A A CONTRACTOR OF THE PROPERTY OF THE PARTY OF T	Elizabeth Literature de Little Print Strander Contra	Company of the state of the sta
	(i) Securities	(ii) Other	PROPERCY CONTRACTOR	SCHOOL STATE	36222 - 422440.042	SON MALONE PROJECT
	7a Gross amount from sales of assets other than inventory.					
	In Land and the other hands					
	b Less: cost or other basis and sales expenses		KINNE SSE			
	c Gain or (loss)					
	d Net gain or (loss)	-	J. 101 101 101 101 101 101 101 101 101 10	of fundaments of the state of t	FIRST BOOKS AT SECULAR CONTROL	detail state of a chair constitution
40E	8a Gross income from fundraising events		Establish Net 1915-1977/Net	THE SECOND STREET		
	(not including. \$					
2	(not including. \$					
R REVE	(not including. \$					
THER REVE	(not including. \$ of contributions reported on line 1c).					
OTHER REVE	(not including. \$	b 17,822.	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising of the part of	b 17,822.	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18	b 17,822.	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising a Gross income from gaming activities. See Part IV, line 19. b Less: direct expenses.	b 17,822.	13,874.			
٦	(not including. \$ of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising 6 9a Gross income from gaming activities. See Part IV, line 19	b 17,822.	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less; direct expenses. c Net income or (loss) from fundraising a gross income from gaming activities. See Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities.	b 17,822. events •••  a b ••  ifties •••	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. c Net income or (loss) from gaming activities of Net income or (loss) from gaming activities.	b 17,822. events   a b   ities   a	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising of the part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities and allowances. b Less: cost of goods sold.	b 17,822.	13,874.			
	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. c Net income or (loss) from gaming activities of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities and allowances. b Less: cost of goods sold. c Net income or (loss) from sales of invertices.	b 17,822.				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less; direct expenses. c Net income or (loss) from fundraising a gross income from gaming activities. See Part IV, line 19. b Less; direct expenses. c Net income or (loss) from gaming activities and allowances. b Less: cost of goods sold. c Net income or (loss) from sales of invertices and silvences. c Net income or (loss) from sales of invertices and silvences.	b 17,822.				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. c Net income or (loss) from gaming activities of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities and allowances. b Less: cost of goods sold. c Net income or (loss) from sales of invertices.	b 17,822.				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising a gross income from gaming activities. See Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. C Net income or (loss) from gaming activities and allowances. b Less: cost of goods sold. c Net income or (loss) from sales of invertible income or (loss) from sales of inve	b 17,822.				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18.  b Less: direct expenses. c Net income or (loss) from fundraising of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. c Net income or (loss) from gaming activities. C Net income or (loss) from gaming activities. b Less: cost of goods sold. c Net income or (loss) from sales of inventions of the see Income	b 17,822.				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18. b Less: direct expenses. c Net income or (loss) from fundraising of the second of the secon	b 17,822.  events   a  b  inties.   Business Code				
1	(not including. \$ of contributions reported on line 1c). See Part IV, line 18.  b Less: direct expenses. c Net income or (loss) from fundraising of the see Part IV, line 19. b Less: direct expenses. c Net income or (loss) from gaming activities. See Part IV, line 19. c Net income or (loss) from gaming activities. C Net income or (loss) from gaming activities. b Less: cost of goods sold. c Net income or (loss) from sales of inventions of the see Income	b 17, 822. events   a b control of the second of the secon				

Form 990 (2011) Idaho Outfitters & Guide Assoc Inc

[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) but are not required to complete columns (B), (C), and (D)

	Check if Schedule O contains a re				
Do . 6b,	not include amounts reported on lines 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	( <b>B)</b> Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States, See Part IV, line 22				
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				275 marks (57° mill)
5	Compensation of current officers, directors, trustees, and key employees	0.	0.	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	55,270.		55,270.	
8	Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
	Management				
- 1	Legal				
	Accounting	4,240.		4,240.	
	d Lobbying.				
	Professional fundraising services. See Part IV, line 17				
1	Investment management fees				
	Other				
	Advertising and promotion	16,346.	16,346.		
13	Office expenses.	2,170.		2,170.	
14	Information technology				
15	Royalties				
16	Occupancy	5,507.		5,507.	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,355.		1,355.	
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.).				
	Special Projects	67,380.	67,380.		
	Meeting Expense	13,059.		13,059.	
	: Miscellaneous	5,087.		5,087.	
	Postage and Shipping	3,013.		3,013.	
	All other expenses.	7,834.	2,935.	4,899.	
25	Total functional expenses. Add lines 1 through 24e	181,261.	86,661.	94,600.	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)			1	

Form **990** (2011)

7	7 - NI	Balance Sheet	•		(A)		(B)
					Beginning of year		End of year
1	1	Cash - non-interest-bearing			10,026.	1	8,329
	2	Savings and temporary cash investments			36,425.	2	32,303
	3	Pledges and grants receivable, net				3	, , , , , , , , , , , , , , , , , , , ,
		Accounts receivable, net				4	
	5	Receivables from current and former officers, director and highest compensated employees. Complete Part		5			
	6	Receivables from other disqualified persons (as definibersons described in section 4958(c)(3)(8), and contrisponsoring organizations of section 501(c)(9) voluntal organizations (see instructions).	ed under s ibuting em y employe	section 4958(f)(1)), iployers and ees' beneficiary		6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10 a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10 a	60,546.			
		Less: accumulated depreciation	10b	35,719.	26,182.	10c	24,827
		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	
1	14	Intangible assets				14	
-	15	Other assets, See Part IV, line 11				15	
-	16	Total assets. Add lines 1 through 15 (must equal line	34)		72,633.	. 16	65,459
1	17	Accounts payable and accrued expenses			418.	17	384
1	18	Grants payable				18	
1	19	Deferred revenue				19	
2	20	Tax-exempt bond liabilities				20	
1	21	Escrow or custodial account liability. Complete Part I				21	
1	22	Payables to current and former officers, directors, tru highest compensated employees, and disqualified per of Schedule L.	stees, key sons. Con	employees, nplete Part II		22	
1	23	Secured mortgages and notes payable to unrelated th				23	
	24	Unsecured notes and loans payable to unrelated third				24	
-i		Other liabilities (including federal income tax, payable and other liabilities not included on lines 17-24). Com				25	
1		Total liabilities. Add lines 17 through 25			418.	26	384
T				omplete lines	GOT LETTERS	5.0	
		27 through 29 and lines 33 and 34.	_				RELIGIOUS TO A
1:	27	Unrestricted net assets			72,215.	27	65,075
:	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
1		Organizations that do not follow SFAS 117, check he		and complete	THE PART PARTY	38.0	Display Care.
		lines 30 through 34.		·			Market State
	30	Capital stock or trust principal, or current funds				30	Fig. b
- 6	31	Paid-in or capital surplus, or land, building, or equipm	ent fund.			31	
	32	Retained earnings, endowment, accumulated income,				32	
	33	Total net assets or fund balances			72,215.	33	65,075
					72,633.	34	65,459

Form 990 (2011) Idaho Outfitters & Guide Assoc Inc 82-04	103812 Page <b>12</b>
Part XIII Reconciliation of Net Assets  Check if Schedule O contains a response to any question in this Part XI.	X
Cileck it Scriedule O contains a response to any question in this Fart XI.	
1 Total revenue (must equal Part VIII, column (À), line 12)	1   171,872.
2 Total expenses (must equal Part IX, column (A), line 25)	2 181,261.
3 Revenue less expenses. Subtract line 2 from line 1.	3 -9,389.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4 72,215.
5 Other changes in net assets or fund balances (explain in Schedule O)SeeSchedule .0	5 2,249.
	6 65,075.
Part XII Financial Statements and Reporting	
Check if Schedule O contains a response to any question in this Part XII.	
Accounting method used to prepare the Form 990: X Cash Accrual Other  If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.	Yes No
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	
<b>b</b> Were the organization's financial statements audited by an independent accountant?	2b X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	audit, 2c X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.  d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued separate basis, consolidated basis, or both:	iona
X  Separate basis	)
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si Audit Act and OMB Circular A-133?	ngle 3a X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audits, explain why in Schedule O and describe any steps taken to undergo such audits	ed audit
RAA	Form 990 (2011)

### SCHEDULE D (Form 990)

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. See separate instructions.

OMB No. 1545-0047 2011

Open to Public Inspection
Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

				20 0402010
	aho Outfitters & Guide Assoc I		Ciil Fd A	82-0403812
Pai	Organizations Maintaining Donor the organization answered 'Yes' to	n Advised Funds of Ott n Form 990 Part IV Jin	ier Similar Funds of Acco	ounts. Complete if
	the digatileation allowered 100 to	(a) Donor advised		unds and other accounts
1	Total number at end of year	(a) Donor advised	Tungs (b) F	unds and other accounts
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 dor funds are the organization's property, subject	to the organization's exclusiv	ve legal control?	Yes No
6	Did the organization inform all grantees, donor used only for charitable purposes and not for purpose conferring impermissible private bene	rs, and donor advisors in wri the benefit of the donor or do fit?	ting that grant funds can be onor advisor, or for any other	Yes No
Par	rt II Conservation Easements. Compl			
h	Purpose(s) of conservation easements held by	<del>-</del>		50, 1 arc 17, iii e 7.
•	Preservation of land for public use (e.g., r		Preservation of an historic	ally important land area
	Protection of natural habitat	our outlon or outlong	Preservation of a certified	
	Preservation of open space			motorio strattare
2	Complete lines 2a through 2d if the organization last day of the tax year.	on held a qualified conservat	ion contribution in the form of	a conservation easement on the
	ract day or the tan your		200 m	Held at the End of the Tax Year
	a Total number of conservation easements		The state of the s	Total at the Line of the Tax 70th
	Total acreage restricted by conservation easer			
	Number of conservation easements on a certif			
			``	
	d Number of conservation easements included in structure listed in the National Register		2 d	
3	Number of conservation easements modified, tax year ►		*	ganization during the
4	Number of states where property subject to co	nservation easement is loca	ted►	
5	Does the organization have a written policy re and enforcement of the conservation easemer	garding the periodic monitorints it holds?	ng, inspection, handling of viol	ations, Yes No
6	Staff and volunteer hours devoted to monitoring	ng, inspecting, and enforcing	conservation easements durin	g the year
7	Amount of expenses incurred in monitoring, in \$	specting, and enforcing con-	servation easements during the	year
8	Does each conservation easement reported or 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	n line 2(d) above satisfy the i	requirements of section	Yes No
9	In Part XIV, describe how the organization rep include, if applicable, the text of the footnote to conservation easements.	oorts conservation easements to the organization's financia	s in its revenue and expense st I statements that describes the	atement, and balance sheet, and organization's accounting for
Pai	rt III Organizations Maintaining Colle Complete if the organization ans			illar Assets.
1 a	a If the organization elected, as permitted under art, historical treasures, or other similar assets in Part XIV, the text of the footnote to its finar	s held for public exhibition, e	ducation, or research in further	nt and balance sheet works of rance of public service, provide,
ł	<ul> <li>If the organization elected, as permitted under historical treasures, or other similar assets hel following amounts relating to these items:</li> </ul>	ld for public exhibition, educa	ation, or research in furtherance	e of public service, provide the
	(i) Revenues included in Form 990, Part VIII,			
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of a amounts required to be reported under SFAS	116 (ASC 958) relating to the	ese items:	
ž	a Revenues included in Form 990, Part VIII, line	1		▶\$
t	Assets included in Form 990, Part X			

Schedule D (Form 990) 2011 Idaho				82-040			Page 2
Part III Organizations Maintai	ning Collec	ctions of Art, Hist	orical Treasures, o	r Other Similar Ass	ets (	'contin	iued)
3 Using the organization's acquisition items (check all that apply):	on, accession,	, and other records, ch	neck any of the followin	g that are a significant (	use of its	s collec	tion
a 🔲 Public exhibition	•	<b>d</b> 🗌 Loan	or exchange programs				
b Scholarly research		e Othe	r				
c Preservation for future genera							
4 Provide a description of the organ Part XIV.		,	,		se in		
5 During the year, did the organizat assets to be sold to raise funds ra	tion solicit or i ather than to b	receive donations of a se maintained as part	rt, historical treasures, of the organization's co	or other similar ollection?	Yes	Г	No
Part IV Escrow and Custodial					rm 990	0, Par	t IV,
line 9, or reported an a	amount on	Form 990, Part X,	line 21.				
1a is the organization an agent, trust	tee, custodiar	n, or other intermediar	y for contributions or of	her assets not	_	-	_
included on Form 990, Part X?					Yes	L	No
<b>b</b> If 'Yes,' explain the arrangement	in Part XIV ar	nd complete the follow	ving table:				
					Amoun	<u>t</u>	
c Beginning balance							
<ul><li>d Additions during the year</li><li>e Distributions during the year</li></ul>							
f Ending balance				1e			
2a Did the organization include an ar					Yes		No
b If 'Yes,' explain the arrangement		in 550, rant X, into 21	*			L	
Part V Endowment Funds. Co		ne organization ar	swered 'Yes' to Fo	rm 990. Part IV. lin	e 10.		
	(a) Current					Four year	s back
1a Beginning of year balance		` ` ` ` `		,,,	1,40,20		
<b>b</b> Contributions					1400	7,2	MAGE!
c Net investment earnings, gains, and losses					1002200-00		
d Grants or scholarships							
e Other expenditures for facilities and programs							
f Administrative expenses							
g End of year balance					1973		
<ol><li>Provide the estimated percentage</li></ol>	e of the currer	nt year end balance (li	ne 1g, column (a)) held	tas:			
a Board designated or quasi-endow	ment 🟲	8					
b Permanent endowment ►	<sup>8</sup>	_					
c Temporarily restricted endowmen		8					
The percentages in lines 2a, 2b, a	and 2c should	lequal 100%,					
3a Are there endowment funds not in	n the possess	ion of the organization	n that are held and adm	ninistered for the	Г	V	T
organization by:  (i) unrelated organizations					3a(i)	Yes	No
(ii) related organizations					3a(ii)		
b If 'Yes' to 3a(ii), are the related o							
4 Describe in Part XIV the intended	•						J
Part VI Land, Buildings, and E							
Description of property		(a) Cost or other basis (investment)	· · · · · · · · · · · · · · · · · · ·	(c) Accumulated depreciation	(d)	Book va	alue
la Land			15,000.	Demini Arthur		15	,000.
<b>b</b> Buildings			37,249.	27,422.		9	,827.
c Leasehold improvements							
<b>d</b> Equipment			8,297.	8,297.			0.
e Other							
Total. Add lines 1a through 1e. (Column	n (d) must equ	ual Form 990, Part X,	column (B), line 10(c).,				<u>,827.</u>
BAA				Sche	dule <b>D</b> (l	Form 99	90) 2011

Schedule D (Form 990) 2011 Idaho Outfitters &	& Guide Assoc In	nc 82-0403812 Page 3
Part VII Investments - Other Securities. See	Form 990, Part X, I	ine 12. N/A
(a) Description of security or category (including name of security)	(b) Book value	<b>(c)</b> 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)		
<u>(F)</u>		
(G)		
( <u>H</u> )		
_(1)		S BIA CORRESPONDED CONTRACTOR OF THE CONTRACTOR
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.).		
Part VIII Investments — Program Related. See		
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		Cost or end-or-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		
TOTAL (COMMING LET MAST EQUAL) ONLY 550, 1 ALCA, LUMINI (D) HITE 15.1	l	Bergar (1999) 19 15 15 15 15 15 15 15 15 15 15 15 15 15
Part IX Other Assets. See Form 990, Part X,		Entertainment Amerikaan kan San Canada Banda Amerikaan A
Part IX Other Assets. See Form 990, Part X, (a) De	line 15. N/A	(b) Book value
Part IX Other Assets. See Form 990, Part X, (a) De		
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2)		
Part IX Other Assets. See Form 990, Part X,  (a) De  (1)  (2)  (3)		
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4)		
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5)		
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6)		
Part IX Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7)		
Part IX Other Assets. See Form 990, Part X,  (a) De  (1)  (2)  (3)  (4)  (5)  (6)  (7)  (8)		
Part IX Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9)		
Part IX Other Assets, See Form 990, Part X, (a) De (I) (2) (3) (4) (5) (6) (7) (8) (9) (10)	scription	(b) Book value
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)	scription	
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)     Total. (Column (b) must equal Form 990, Part X, column (b)     Part X   Other Liabilities. See Form 990, Part	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) Total. (Column (b) must equal Form 990, Part X, column (b) Part X   Other Liabilities. See Form 990, Part (a) Description of liability	scription	(b) Book value
Part IX	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (5) (6) (7) (8) (9) (10)   Total. (Column (b) must equal Form 990, Part X, column (l)   Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)     Total. (Column (b) must equal Form 990, Part X, column (b)     Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3) (4)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (5) (6) (7) (8) (9) (10)   Total. (Column (b) must equal Form 990, Part X, column (l)   Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (10) (10) (10) (10) (10) (10) (10	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)     Total. (Column (b) must equal Form 990, Part X, column (t)     Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)   Total. (Column (b) must equal Form 990, Part X, column (t)   Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets, See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)   Total. (Column (b) must equal Form 990, Part X, column (b)   Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7) (8)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)   Total. (Column (b) must equal Form 990, Part X, column (b)     Part X   Other Liabilities. See Form 990, Part X (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7) (8) (9)	3), line 15.). X, line 25.	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)     Total. (Column (b) must equal Form 990, Part X, column (t)     Part X   Other Liabilities. See Form 990, Part (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7) (8) (9) (10)	3), line 15.). X, line 25. (b) Book value	(b) Book value
Part IX   Other Assets. See Form 990, Part X, (a) De (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)     Total. (Column (b) must equal Form 990, Part X, column (t)     Part X   Other Liabilities. See Form 990, Part X (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)	3), line 15.).  X, line 25.  (b) Book value	(b) Book value

	eduie D (Form 990) 2011 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		02-0403012 Page 4
Pa	t:XI 🔄 Reconciliation of Change in Net Assets from Form 990 to Audited Financi	ial Statements	N/A
1	Total revenue (Form 990, Part VIII, column (A), line 12)		
2	Total expenses (Form 990, Part IX, column (A), line 25)		
3	Excess or (deficit) for the year. Subtract line 2 from line 1		
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses.		
7	Prior period adjustments		
8	Other (Describe in Part XIV.).		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3	and.9	
Pa	TXII Reconciliation of Revenue per Audited Financial Statement	s With Revenue per	Return N/A
1	Total revenue, gains, and other support per audited financial statements		1
	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		7/ 4
	Net unrealized gains on investments.	2a	
	Donated services and use of facilities.	2b	Table 1
	Recoveries of prior year grants,	2 c	
	Other (Describe in Part XIV.).	2 d	
	Add lines 2a through 2d		2e
	Subtract line 2e from line 1.		3
	Amounts included on Form 990, Part VIII, line 12, but not on line1:		ISPECT
	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	o Other (Describe in Part XIV.).	4b	
	· · · · · · · · · · · · · · · · · · ·		4c
	Add lines 4a and 4b.		5
Territory 20	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		
	TXIII   Reconciliation of Expenses per Audited Financial Statements		
	Total expenses and losses per audited financial statements		1
	Amounts included on line 1 but not on Form 990, Part IX, line 25:	L _ 1	
	Donated services and use of facilities	2a	
	Prior year adjustments	2b	
	Other losses	2c	
	di Other (Describe in Part XIV.)	2d	
	Add lines 2a through 2d		2e
	Subtract line 2e from line 1.		3
	Amounts included on Form 990, Part IX, line 25, but not on line1:		
	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	Other (Describe in Part XIV.).	4b	45.0
	Add lines 4a and 4b.		4c
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).		5
	rt XIV Supplemental Information		
Part	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Pa V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lin additional information.	irt III, lines Ta and 4; Par nes 2d and 4b. Also comp	t IV, lines to and ZD; plete this part to provide
		· <b></b>	
			<b></b>
			<u> </u>

Schedule D (Form 990) 2011 Idaho Outfitters & Guide Assoc Inc Part XIV   Supplemental Information (continued)	82-0403812	Page 5
Part XIV   Supplemental Information (continued)		
		<b></b>
BAA TEEA3305L 05/25/11	Schedule <b>D</b> (Forr	n 990) 2011

### SCHEDULE G (Form 990 or 990-EZ)

## Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047 2011

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.

Open to Public Inspection Department of the Treasury Internal Revenue Service Name of the organization Employer identification numbe Idaho Outfitters & Guide Assoc Inc 82-0403812 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. e Solicitation of non-government grants
f Solicitation of government grants a Mail solicitations b Internet and email solicitations
c Phone solicitations g Special fundraising events **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) (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 (ii) Activity Yes No 2 3 4 5 7 8 9 10 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.

		G (Form 990 or 990-EZ) 2011 Idaho C Fundraising Events. Complete if th			82-04	
rai	L III	more than \$15,000 of fundraising List events with gross receipts gre	event contributions			
R			(a) Event #1 Sports Show & (event type)	(b) Event #2  Dollares for 0  (event type)	(c) Other events 1 (total number)	(d) Total events (add column (a) through column (c))
REVENU	1	Gross receipts	15,194.	8,982.	7,520.	31,696.
E	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)	15,194.	8,982.	7,520.	31,696.
	4	Cash prizes				
D	5	Noncash prizes			450.	450.
DIRECT	6	Rent/facility costs	4,516.			4,516.
	7	Food and beverages				
EXPENSES	8	Entertainment				
S E	9	Other direct expenses	12,171.		685.	12,856.
	10 11	Direct expense summary. Add lines 4 thr Net income summary. Combine line 3, co				17,822. 13,874.
Pai		Gaming. Complete if the organiza	tion answered 'Ye	s' to Form 990, Par	t IV, line 19, or rep	
		\$15,000 on Form 990-EZ, line 6a.		4.5	4.00	48711
REVENUE			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Ë	1	Gross revenue				
. E	2	Cash prizes				
DIRECT	3	Non-cash prizes,		-		
Č Š T E S	4	Rent/facility costs				
	5	Other direct expenses				Traphermanage W
	6	Volunteer labor	Yes%	Yes %	Yes%	
	7	Direct expense summary. Add lines 2 thr	ough 5 in column (d)			
	R	Net gaming income summary. Combine I	ines 1, column (d) and	line 7	<b>&gt;</b>	
ā	Ente	er the state(s) in which the organization op ne organization licensed to operate gaming lo,' explain:	activities in each of th	ese states?		Yes No

TEEA3702L 01/24/12

Schedule **G** (Form 990 or 990-EZ) 2011

Schedule <b>G</b> (Form 990 or 990-EZ) 2011				Page 3
11 Does the organization operate gam	ng activities with nonmembers?		Yes	No
12 Is the organization a grantor, benefined administer charitable gaming?	ciary or trustee of a trust or a mer	nber of a partnership or other entit	y formed to	No
13 Indicate the percentage of gaming	activity operated in:			
a The organization's facility			13a	ક
<b>b</b> An outside facility				%
14 Enter the name and address of the	person who prepares the organiza	tion's gaming/special events books	and records:	
Name ►				
Address ►				<b>-</b>
15a Does the organization have a conta	ct with a third party from whom the	e organization receives gaming rev	enue?	No
<b>b</b> If 'Yes,' enter the amount of gamin	g revenue received by the organiza	ition► \$ ar	nd the amount	
of gaming revenue retained by the	third party • \$	·		
c If 'Yes,' enter name and address of	the third party:			
Name ►				
Address ►				1
16 Gaming manager information:				
Name ►				
Gaming manager compensation ►	\$			
Description of services provided •				
Director/officer	Employee I	Independent contractor		
17 Mandatory distributions				
a Is the organization required under s	state law to make charitable distrib	utions from the gaming proceeds to	oretain the	_
state gaming license?				No
b Enter the amount of distributions re organization's own exempt activitie		outed to other exempt organization	s or spent in the	
Part IV Supplemental Informat columns (iii) and (v), are	ion. Complete this part to p	15b, 15c, 16, and 17b, as ap	uired by Part I, line oplicable. Also com	2b, plete
*****				
BAA	TEEA3703L 05	Smart Coho	edule <b>G</b> (Form 990 or 9	00.E7\ 2011
₩, u ·	ILLAS/USE US	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	GOIO O (1 OITH 220 OI 2	~ LL/ LVII

### SCHEDULE O (Form 990 or 990-EZ)

#### Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

Open to Public

Department of the Treasury Internal Revenue Service	► Attach to Form 990 or 990-EZ.	Inspection
Name of the organization		Employer identification number
<u>Idaho Outfitte</u>	ers & Guide Assoc Inc	82-0403812
Form 990, Par	rt VI, Line 11b - Form 990 Review Process	
The Executi	ve Committee will look at it.	
Form 990, Par	t VI, Line 19 - Other Organization Documents Publicly Available	
Documents_a	re made available upon request	
	·	
	·	· · · · · · · · · · · · · · · · · · ·
	·	
	·	
		<del></del>
	· <b></b>	

2011	Schedule O - Supplemental Information	Page 2
	Idaho Outfitters & Guide Assoc Inc	82-0403812
	Part XI, Line 5 anges in Net Assets or Fund Balances eriod Adjustment.	2 240
FILOI FE	eriod Adjustment	2,249.
		•

### Form **990**

## Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code

OMB No. 1545-0047 2010

			(exc	ept black lung benefit trus	t or private foundation	on)			Open to Public
Department of the Treasury Internal Revenue Service			► The organization may have to use a copy of this return to satisfy state reporting requirements.			`	Inspection		
			year, or tax year begin		, 2010, and ending			<del></del>	2011
	Check if an		year, or tax year begin	1111g 1701	, zoro, and endin		Employe		tion Number
_	_ `		laho Outfitters	& Guide Assoc In	10			40381	
	-		Box 95	w durine habot in	ic	⊢		ne number	
	$\vdash$	Bo	ise, ID 83701			-			1400
	Initial return Terminated						(208	) 342	-1438
	-	I				۔ ا			000 046
	$\vdash$	ided return					Gross re		207,746.
	Applic		Name and address of principa	I officer:		H(a) Is this a gro H(b) Are all affili			H 143 PA 140
_			me As C Above			If 'No,' attac			tions) Yes No
!			501(c)(3) X 501(c) (	6 ) ◀ (insert no.) 4	947(a)(1) or 527				
<u> </u>	Websi	· · · · · · · · · · · · · · · · · · ·				H(c) Group exem			
K			Corporation Trust	Association Other ►	L Year of Formati	on:	M St	ate of lega	I domicile:
Pa	rt I	Summary							
	1 Br	nefly describe t	he organization's miss	ion or most significant activ	/ities: <u>Promote</u> ]	<u>[daho_to</u>	urism	u¯pX 1	promoting
9	1	<u>daho_outf</u> ;	<u>itters and edu</u>	cating the outfit	<u>ters</u>				
ц									
Activities & Governance	2 CH								
Ĝ		neck this box F	morphore of the gove	n discontinued its operation rning body (Part VI, line 1a	ns or disposed of mo A	re than 25%	of its r	_ 1	. 2! S.
≪				s of the governing body (Pa				3	3
Ę				calendar year 2010 (Part				5	2
ΣĘ				necessary)				6	2
Ă	7a To	ital unrelated b	usiness revenue from	Part VIII, column (C), line 1	12		[	7 a	0.
	b N∈	et unrelated bu	siness taxable income	from Form 990-T, line 34.				7 b	0.
							Year		Current Year
4.				1h)					103,813.
ž				: 2g)					103,933.
Revenue				4), lines 3, 4, and 7d)					
æ				nes 5, 6d, 8c, 9c, 10c, and					
				(must equal Part VIII, colu					207,746.
				IX, column (A), lines 1-3)					
				X, column (A), line 4)					
ø	<b>15</b> Sa	alaries, other co	ompensation, employe	e benefits (Part IX, column	(A), lines 5-10)				53,792.
Expenses				column (A), line 11e)					
ē	b To	tal fundraising	expenses (Part IX, col	lumn (D), line 25) 🟲					
ũ				nes 11a-11d, 11f-24f)					159,999.
				equal Part IX, column (A),					213,791.
				8 from line 12					-6,045.
<b>₽</b> 8				***************************************		Beginning of	Current	Year	End of Year
Fan S	20 To	tal assets (Par	rt X, line 16)				78,6		72,633.
Net Assots or Fund Balances				*****				78.	418.
E S	22 Ne	et assets or fun	id halances. Subtract li	ne 21 from line 20			78,2		72,215.
Pa	rt II	Signature E					10,2	00.1	76,213.
				urn, including accompanying schadu	ulac and statements, and to	the best of my ke	awladas	and halinf	it is two powers and
com	plete. Decl	aration of preparer (	other than officer) is based on	urn, including accompanying schedu all information of which preparer ha	s app,knowledge.	ine best of trily Kit	owieage	and perjer,	it is true, correct, and
		<b>•</b>		a le	)) (				
Sig	ın	Signature of	officer	1 1 1 1 1 1 1 1 1 1 1 1 1	فا	Date			
He		Grant	Simonds			Executi	ve D	irec	
			name and title.						
		Print/Type prepar	rer's name	Preparer's signature	Date	Che	ck .	ıf PTI	N
Pai	id	Jared J	Zwygart, CPA	Jared J Zwygart,	CPA	ı	employed	i Po	0052857
Pre	eparer			Chartered, CPAs			. , ,		
Us	e Only	Firm's address	► 812 12th Aver	nue S.		Firm	's EIN ▶	82-0	465339
			Nampa, ID 836						466-2493
May	the IRS	discuss this re		shown above? (see instruc	ctions)				X Yes No
BA	A For Pa	perwork Redu	ction Act Notice, see t	he separate instructions.		A0113L 12/21/1			Form <b>990</b> (2010)

art III Statement of Program Service	Guide Assoc Inc	82-0403812	Page 2
Objects of Orders 1 1 0			F-1
Check if Schedule O contains a respo	ase to any question in this Part III		
Briefly describe the organization's mission:			
Promote Idaho tourism by pro	<u>moting Idaho outfitters and</u>	<u>l_educating_the_outfitte</u>	rs.
2 Did the organization undertake any significan	it program services during the year which w	vere not listed on the prior	
Form 990 or 990-EZ?		Yes	X No
If 'Yes,' describe these new services on Sche	edule O.		
3 Did the organization cease conducting, or ma	ake significant changes in how it conducts.	any program services? Yes	X No
If 'Yes,' describe these changes on Schedule		,, ,	
		program services by expenses. Section	on 501(c)(3)
4 Describe the exempt purpose achievements and 501(c)(4) organizations and section 4947 expenses, and revenue, if any, for each prog	(a)(1) trusts are required to report the amo ram service reported.	unt of grants and allocations to other	s, the total
4a (Code: Expenses \$	96,590, including grants of \$	) (Revenue \$	,
To educate and keep outfitte			
	== -=== 21m2@		
was our our sun tour four four four four four four tour tour tour tour tour and some four four four some our view of			
and the first time the first total time the first time the first time the first time time the first time time time time time time time tim			
4b (Code: Expenses \$	including grants of \$	) (Revenue \$	)
, (		, , , , , , , , , , , , , , , , , , , ,	
1c (Code: (Expenses \$	including grants of \$	) (Revenue \$	
- Allertan and All		, v	
(Expenses \$ incl	uding grants of \$	) (Revenue \$	)
4d Other program services. (Describe in Schedu (Expenses \$ inch 4e Total program service expenses ►			) m <b>990</b> (2010)

	m 990 (2010) Idaho Outfitters & Guide Assoc Inc 82-040381 rt IV   Checklist of Required Schedules	.2		Page 3
L	Trive Thousand Ontoquinou Contouring		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.	1		х
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	Х	
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.	3		Х
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.	4		
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	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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.	6		Х
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	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8		Х
9	Did the organization report an amount in Part X, line 21; 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.	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? 'Yes,' complete Schedule D, Part V.	10		Х
11	. If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, 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.	11 a	Х	
	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	11 b		Х
	c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its tota assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11 c		Х
	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.	11 d		Х
	e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e		Х
	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	11 f		X
	a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12a		Х
	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, XII, and XIII is optional	12 b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13		X
	a Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV	14b		Х
15	or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.	16		Х
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).	17		Х
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.	18		Х
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.	19		Х
20	aDid the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20		Х
	b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20 b		
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Form 990 (2010)

_	Check if Schedule O contains a response to any question in this Part V			
	check in concedure of containing a response to any question in this rant v.		Yes	No
1	a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		165	NO
	<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
	c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	1		
	(gambling) winnings to prize winners?	1c	Х	
_	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 2a 2			
	<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	Х	
	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?	3 a		X
	b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b		<del>                                     </del>
	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)?	4a		Х
	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?	5a		X
	b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
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?	6a		Х
	b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7	Organizations that may receive deductible contributions under section 170(c).	-05		<del> </del>
	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 a		
	b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
	c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7с		
	d If 'Yes,' indicate the number of Forms 8282 filed during the year			
	e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	_7f		
	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
	h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
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?	8		
9	Sponsoring organizations maintaining donor advised funds.			
	a Did the organization make any taxable distributions under section 4966?	9a	1	
	b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	[	
0	Section 501(c)(7) organizations. Enter:			
	a Initiation fees and capital contributions included on Part VIII, line 12		i ·	
	b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	a Gross income from members or shareholders			
ı	o Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)			ĺ
	a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filling Form 990 in lieu of Form 1041?	12 a		L
- 1	of If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b			
	Section 501(c)(29) qualified nonprofit health insurance issuers.			1
4	a Is the organization licensed to issue qualified health plans in more than one state?	13 a		
	Note. See the instructions for additional information the organization must report on Schedule O.			
ı	Denter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	.		
	which the organization is licensed to issue qualified health plans	• •		
	Did the organization receive any payments for indoor tanning services during the tax year?	10-		v
	of Yes,' has it filed a Form 720 to report these payments? If 'Wo,' provide an explanation in Schedule O	14a		_X
٩A			990 (	2010
	14441010010110	1 0111	220 (	(۱۰۱۰ء

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. See Schedule 0
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
	► Janey Bruesch PO Box 95 Boise ID 83701 (208) 342-1438

Form 990 (2010)

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.

X Upon request

17 List the states with which a copy of this Form 990 is required to be filed None

Another's website

Section C. Disclosure

Own website

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Form 990 (2010)	idano	Outlitters	òχ	Gurae	ASSOC	The

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Page 7

Form 990 (2010)

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee (A) (B) (C) (D) (E) (F) Estimated amount of othe compensation from the organization and related organizations Name and title Average hours per week (describe hours for related organiza-tions in Schedule O) Position (check all that apply) Reportable compensation from the organization (W-2/1099-MISC) Reportable compensation from related organizations (W-2/1099-MISC) Individual L or director Key employee Highest compensated employee bustee (1) Steve Burson Vice President 0. (2) Alison Steen President 0 0. \_(3) Darl\_Allred\_\_\_\_ Х Treasurer 0 0 0. \_\_(4)\_\_\_\_\_\_\_ \_(5)\_\_\_\_\_\_ \_\_\_(<u>/</u>\_\_\_\_\_\_ \_(8)\_\_\_\_\_ \_\_(9)\_\_\_\_\_ (10) (11)\_\_\_\_\_\_ (12) (13) (14)\_\_\_\_\_ (15)\_\_\_\_\_\_ (17)\_\_\_\_

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Form 990 (2010) Idaho Outfitters & Guide Part VII   Section A. Officers, Directors, Trust	Assoc	c I	nc En	nde	ove	es.	anı	d Highest Con	82-040381			age 8
(A)	(B)				c)	,		(D)	(E)		(F)	/
Name and title	Average	Posi	tion (			hat ap	oply)	Renorlable	Renortable		stimated	
	hours per week (describe hours for related organi- zations in Sch O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amo con i	unt of ot inpensation from the ganization ind relate anization	her on
(19)												
(20)												
(21)												
_(22)												
(23)												
(24)												
(25)												
(26)												
_(27)												
(28)												
(29)												
1 b Sub-total. c Total from continuation sheets to Part VII, Section d Total (add lines 1b and 1c).	<b>A</b>						<b>&gt; &gt; &gt;</b>	0. 0. 0.	0. 0. 0.			0.
<ul> <li>Total number of individuals (including but not limite from the organization</li> <li>0</li> </ul>	d to tho	se li	stec	ab	ove)	whe	o re	ceived more than	\$100,000 in repor	table co	mpens	ation
3 Did the organization list any former officer, director	or trust	ee,	key	emp	oloy	ee, o	or hi	ighest compensat	ed employee		Yes	No
on line 1a? If 'Yes,' compléte Schedule J for such in  4 For any individual listed on line 1a, is the sum of re	portable	e cor	mpe	nsai	tion	and	oth	er compensation		. 3		X
the organization and related organizations greater t										4		Х
5 Did any person listed on line 1a receive or accrue of for services rendered to the organization? If 'Yes,' a Section B. Independent Contractors	ompens complet	atio e Sc	n fro	om a lule	any <i>J fo</i>	unre r suc	elate ch p	erson	individual	5	<u> </u>	_X_
Complete this table for your five highest compensate compensation from the organization.	ed inde	pend	dent	cor	ntrac	ctors	tha	t received more t	han \$100,000 of			
(A) Name and business addres	s							(B Description		Comp	(C) ensatio	n
			_		_							
2 Total number of independent contractors (including \$100,000 in compensation from the organization ►	but not 0	limi	ted	to th	nose	list	ed a	above) who receiv	ed more than		,	
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art VIII Statement of Revenue						
			(A) Total revenue	<b>(B)</b> Related or exempt function revenue	(C) Unrelated business revenue	( <b>D)</b> Revenue excluded from to under sections 512, 513, or 51
1 a Federated campaigns b Membership dues c Fundraising events. d Related organizations e Government grants (contributions)		63,044.				
e Government grants (contributions)  f All other contributions, gifts, grants, and similar amounts not included above	1 e	40,769.				
	-1f: \$		103,813.			· · · :
2a Fundraising b Advertising	ļ	Business Code	70,774. 16,910.	70,774. 16,910.	. i	:
2a Fundraising b Advertising c Meetings d Misc e f All other program service revenu		Printer	9,913. 6,336.	9,913. 6,336.		
f All other program service revenu g Total. Add lines 2a-2f	ue [		103,933.			
other similar amounts).  4 Income from investment of tax-6  5 Royalties	exempt bo	ond proceeds				
6a Gross Rentsb Less: rental expenses. c Rental income or (loss) d Net rental income or (loss)	Real	(ii) Personal		10 mm 123 124 125 127 128 128 128 128 128 128 128 128 128 128		·
	curities	(ii) Other				
d Net gain or (loss)	· · · · · · · · · · · · · · · · · · ·					
of contributions reported on line See Part IV, line 18  b Less: direct expenses c Net income or (loss) from fundra	a	nts				
9a Gross income from gaming actives See Part IV, line 19	b	ıs				
10a Gross sales of inventory, less re and allowances.  b Less: cost of goods sold.  c Net income or (loss) from sales	of invento					
Miscellaneous Revenue  11 a  b  c		Business Code				
d All other revenuee Total. Add lines 11a-11d						

#### 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) but are not required to complete columns (B), (C), and (D). (C) Management and general expenses (B) Program service (A) Total expenses (D) Fundraising Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16..... 4 Benefits paid to or for members. Compensation of current officers, directors, trustees, and key employees. 0 0. 0. 0. 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... 53,792 53,792 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)..... 8 Other employee benefits..... 10 Payroll taxes..... 11 Fees for services (non-employees): **b** Legal ..... 3,580. 3,580 c Accounting..... e Professional fundraising services. See Part IV, line 17 . . f Investment management fees..... g Other... 18,135 12 Advertising and promotion..... 18,135 13 Office expenses..... 3,208. 3,208 14 Information technology...... 15 Royalties ..... 4,551. 4,551 17 Travel..... Conferences, conventions, and meetings.... 20 Interest . . . . 21 Payments to affiliates . . . . 22 Depreciation, depletion, and amortization . . 1,354. 1,354 Insurance . . . . . 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.). a Special Projects 96,590. 96,590. b Meeting Expense 13,934. 13,934. c Miscellaneous 5,469. 5,469 d Bank Charges 4,321. 4,321 e Phone
f All other expenses 2,671 2,671 6,186. 6,186 25 Total functional expenses. Add lines 1 through 24f.
26 Joint costs. Check here ► ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. O. 96,590. 213,791 117,201 Form 990 (2010)

	rs, truster If of Sc ed under ibuting ry employ	ees, key employees, hedule L. or section 4958(f)(1)), employers and oyees' beneficiary	Beginning of year 13,391. 37,711.	1 2 3 4 5 6 7 8 9	(B) End of year 10,026 36,425
Savings and temporary cash investments.  Pledges and grants receivable, net.  Accounts receivable, net.  Receivables from current and former officers, director and highest compensated employees. Complete Part Receivables from other disqualified persons (as definition persons described in section 4958(c)(3)(B), and contributions of section 501(c)(9) voluntaring organizations (see instructions).  Notes and loans receivable, net.  Inventories for sale or use.  Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis.  Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	rs, truster If of Sc ed under ibuting ry employ	ees, key employees, hedule L ir section 4958(f)(1)), employers and oyees' beneficiary	37,711.	2 3 4 5 6 7 8	
Pledges and grants receivable, net.  Accounts receivable, net.  Receivables from current and former officers, director and highest compensated employees. Complete Part Receivables from other disqualified persons (as defin persons described in section 4958(c)(3)(B), and controposoring organizations of section 501(c)(9) voluntal organizations (see instructions).  Notes and loans receivable, net.  Inventories for sale or use.  Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis.  Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	s, truster If of So ed under ibuting ry emple	es, key employees, hedule L. r section 4958(f)(1)), employers and oyees' beneficiary		3 4 5 6 7 8	36, 425
Accounts receivable, net  Receivables from current and former officers, director and highest compensated employees. Complete Part Receivables from other disqualified persons (as defin persons described in section 4958(c)(3)(8), and controponsoring organizations of section 501(c)(9) voluntal organizations (see instructions).  Notes and loans receivable, net.  Inventories for sale or use.  Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis.  Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	rs, truster If of Sc ed under ibuting ry emple	ees, key employees, hedule L. rs section 4958(f)(1)), employers and oyees' beneficiary	*	5 6 7 8	
Receivables from current and former officers, director and highest compensated employees. Complete Part Receivables from other disqualified persons (as definingersons described in section 4958(c)3(8), and controponsoring organizations of section 501(c)(9) voluntal organizations (see instructions).  Notes and loans receivable, net	rs, truster If of Sc ed under ibuting ry emple	es, key employees, hedule L. rr section 4958(f)(1)), employers and oyees' beneficiary	*	5 6 7 8	
Receivables from other disqualified persons (as defin persons described in section 4958(c)(3)(B), and contributions of section 501(c)(9) voluntal organizations (see instructions).  Notes and loans receivable, net.  Inventories for sale or use.  Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis.  Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	ed unde ibuting ry empl	r section 4958(f)(1)), employers and oyees' beneficiary	*	6 7 8	
Notes and loans receivable, net. Inventories for sale or use. Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.  Less: accumulated depreciation. Investments — publicly traded securities.	10a		*	. 7 8	
Notes and loans receivable, net. Inventories for sale or use. Prepaid expenses and deferred charges.  Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.  Less: accumulated depreciation. Investments — publicly traded securities.	10a			8	1111
Prepaid expenses and deferred charges  Land, buildings, and equipment: cost or other basis.  Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	10a				
Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.  Less: accumulated depreciation.  Investments — publicly traded securities.	10a			9	
Complete Part VI of Schedule D		60,546.			
Complete Part VI of Schedule D		60,546.			
Investments - publicly traded securities	10b			.	
			27,536.	10 c	26,182
Investments other acquirities Cos Dort IV line 11				11	
investments - other securities, see Fart IV, title III.,				12	
Investments - program-related. See Part IV, line 11.		13			
Intangible assets		14			
Other assets. See Part IV, line 11				15	
Total assets. Add lines 1 through 15 (must equal line	34)		78,638.	16	72,633
Accounts payable and accrued expenses		378.	17	418	
Grants payable		18			
Deferred revenue		19			
Tax-exempt bond liabilities		20			
Escrow or custodial account liability. Complete Part I		21			
Payables to current and former officers, directors, truinghest compensated employees, and disqualified per of Schedule I.		22			
			****		
			378.		418
			1.1		
27 through 29 and lines 33 and 34.			- 1 Table		
Unrestricted net assets		78.260	27	72,215	
		,		12/220	
		7.1	-		
=					
			30		
		<u></u>			***
			78.260		72,215
					72,633
	Investments — other securities. See Part IV, line 11. Investments — program-related. See Part IV, line 11. Intangible assets.  Other assets. See Part IV, line 11. Total assets. Add lines 1 through 15 (must equal line Accounts payable and accrued expenses.  Grants payable.  Deferred revenue.  Tax-exempt bond liabilities. Escrow or custodial account liability. Complete Part I Payables to current and former officers, directors, tru highest compensated employees, and disqualified per of Schedule L.  Secured mortgages and notes payable to unrelated third Other liabilities. Complete Part X of Schedule D.  Total liabilities. Complete Part X of Schedule D.  Total liabilities. Complete Part X of Schedule D.  Total liabilities. Add lines 17 through 25.  Organizations that follow SFAS 117, check here > 27 through 29 and lines 33 and 34.  Unrestricted net assets.  Permanently restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117, check he lines 30 through 34.  Capital stock or trust principal, or current funds.  Paid-in or capital surplus, or land, building, or equipm Retained earnings, endowment, accumulated income, Total net assets or fund balances.	Investments — publicly traded securities. Investments — other securities. See Part IV, line 11. Investments — other securities. See Part IV, line 11. Intrangible assets. Other assets. See Part IV, line 11.  Total assets. See Part IV, line 11.  Total assets. Add lines 1 through 15 (must equal line 34). Accounts payable and accrued expenses Grants payable. Deferred revenue.  Tax-exempt bond liabilities. Escrow or custodial account liability. Complete Part IV of Sc Payables to current and former officers, directors, trustees, k highest compensated employees, and disqualified persons. C of Schedule L. Secured mortgages and notes payable to unrelated third part Unsecured notes and loans payable to unrelated third part Unsecured notes and loans payable to unrelated third parties Other liabilities. Complete Part X of Schedule D.  Total liabilities. Add lines 17 through 25.  Organizations that follow SFAS 117, check here   X and 27 through 29 and lines 33 and 34. Unrestricted net assets.  Permanently restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117, check here   Image: Image	Investments — publicly traded securities. Investments — other securities. See Part IV, line 11. Investments — program-related. See Part IV, line 11. Intangible assets. Other assets. See Part IV, line 11.  Total assets. See Part IV, line 11.  Total assets. Add lines 1 through 15 (must equal line 34). Accounts payable and accrued expenses. Grants payable. Deferred revenue.  Tax-exempt bond liabilities. Escrow or custodial account liability. Complete Part IV of Schedule D.  Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.  Secured mortgages and notes payable to unrelated third parties. Unsecured notes and loans payable to unrelated third parties. Other liabilities. Complete Part X of Schedule D.  Total liabilities. Add lines 17 through 25.  Organizations that follow SFAS 117, check here  X and complete lines 27 through 29 and lines 33 and 34. Unrestricted net assets. Permanently restricted net assets. Permanently restricted net assets. Organizations that do not follow SFAS 117, check here  and complete	Investments — publicly traded securities.  Investments — other securities. See Part IV, line 11.  Investments — program-related. See Part IV, line 11.  Intangible assets.  Other assets. See Part IV, line 11.  Total assets. Add lines 1 through 15 (must equal line 34).  Accounts payable and accrued expenses.  Grants payable.  Deferred revenue.  Tax-exempt bond liabilities.  Escrow or custodial account liability. Complete Part IV of Schedule D.  Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.  Secured mortgages and notes payable to unrelated third parties.  Unsecured notes and loans payable to unrelated third parties.  Unsecured notes and loans payable to unrelated third parties.  Other liabilities. Complete Part X of Schedule D.  Total liabilities. Add lines 17 through 25.  Organizations that follow SFAS 117, check here ► X and complete lines  27 through 29 and lines 33 and 34.  Unrestricted net assets.  Temporarily restricted net assets.  Permanently restricted net assets.  Organizations that do not follow SFAS 117, check here ► and complete lines 30 through 34.  Capital stock or trust principal, or current funds.  Paid-in or capital surplus, or land, building, or equipment fund.  Retained earnings, endowment, accumulated income, or other funds.  Total net assets or fund balances.  78, 260.	Investments — publicly traded securities.

orm <b>990</b> (2010) Idaho Outfitters & Guide Assoc Inc 82	2-0403812		Pa	ge <b>12</b>
Part XI Reconciliation of Net Assets				
Check if Schedule O contains a response to any question in this Part XI				. 🔲
1 Total revenue (must equal Part VIII, column (A), line 12)		2	07,7	746.
2 Total expenses (must equal Part IX, column (A), line 25)	. 2	2	13,7	791.
3 Revenue less expenses. Subtract line 2 from line 1	. 3		-6,0	)45.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))			78,2	260.
5 Other changes in net assets or fund balances (explain in Schedule O)	. 5			0.
6 Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)).	. 6		72,2	215.
art XII Financial Statements and Reporting				
Check if Schedule O contains a response to any question in this Part XII				. П
<u></u>			Yes	No
1 Accounting method used to prepare the Form 990: X 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?		2a	Х	
<b>b</b> Were the organization's financial statements audited by an independent accountant?		2b		X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight or review, or compilation of its financial statements and selection of an independent accountant?	of the audit,	2 c	Х	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.				
d if 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were is separate basis, consolidated basis, or both:	sued on a			
X Separate basis Consolidated basis Both consolidated and separate basis				
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Audit Act and OMB Circular A-133?	ne Single	3 a		Х
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the re or audits, explain why in Schedule O and describe any steps taken to undergo such audits	equired audit	3b		
AA		Form	990 (	2010)

#### Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service Schedule of Contributors
► Attach to Form 990, 990-EZ, or 990-PF

OMB No. 1545-0047

2010

Name of the organization Employer identification number Idaho Outfitters & Guide Assoc Inc 82-0403812 Organization type (check one): Form 990 or 990-EZ X 501(c)( 6 ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule To an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.) Special Rules For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year. Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it must answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Schedule Name of org	<b>B</b> (Form 990, 990-EZ, or 990-PF) (2010)	Page 1	of 1 of Part I
	Outfitters & Guide Assoc Inc		0403812
Part I	Contributors (see instructions.)		
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	State of Idaho Travel Council		Person X Payroll
	700 West State Street Boise, ID 83720	\$40 <u>,</u> 769	. Noncash  (Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
Parameter Services		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroli Noncash (Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution.)
BAA	TEEA0702L 10/26/10	Schedule B (Form 9	90, 990-EZ, or 990-PF) (2010)

	(Form 990, 990-EZ, or 990-PF) (2010)		Page :		1 of Part II
Name of orga				1	tification number
Idaho (	Outfitters & Guide Assoc Inc			82-0403	812
Part II	Noncash Property (see instructions.)				
(a) No. from Part I	(b) Description of noncash property given		FMV (or e (see inst	c) estimate) ructions)	(d) Date received
	N/A				
		_			
		_ \$_			
		-			-
(a) No, from Part I	(b) Description of noncash property given		FMV (or o (see inst	c) estimate) ructions)	(d) Date received
		$\Gamma$			
		4			
		٦,			
		_ \$_			
(a)	(b)	+			(d)
(a) No. from Part I	Description of noncash property given		FMV (or e (see inst	estimate) ructions)	(d) Date received
		4			
		4			
		٦,			
		\$			
(a) No. from Part I	(b) Description of noncash property given		FMV (or e (see inst	i) estimate) ructions)	(d) Date received
		+			
		1			
	The state of the s	1			
		]\$_			
		$\perp$			
(a) No. from Part I	(b) Description of noncash property given		FMV (or o (see inst	estimate) ructions)	(d) Date received
		4			
	THE CONTRACTOR OF THE CONTRACT	٦,			
		\$_			
(a) No. from Part I	(b) Description of noncash property given		FMV (or e (see inst	estimate) ructions)	(d) Date received
	MANUAL MA				
		]			
		\$_			
	Public to the feet and the second sec				
BAA	Sche	dule	B (Form	990, 990-EZ	or 990-PF) (2010)

	(Form 990, 990-EZ, or 990-PF) (2010)			Page 1	of 1	of Part III
Name of organ	Dutfitters & Guide Assoc Inc				Employer identificati	
Part III	Exclusively religious, charitable, e	to individual contribution	ns to secti	on 501/cV	82-0403812	<del></del>
	organizations aggregating more th	an \$1,000 for the year.co	mplete cols (	(a) through (e	and the following	g line entry.
	For organizations completing Part III, enter contributions of \$1,000 or less for the year.	total of <i>exclusively</i> religious, ch (Enter this information once. S	naritable, etc. ee instructio	ns.)	▶\$	N/A
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift			(d) ription of how gift	
	N/A					
					~	
		(e)	-			
		Transfer of gift				
	Transferee's name, addres	s, and ZIP + 4	Rela	ationship of	transferor to trans	feree
		T 1970-1970				
(a)	(b)	(c)			(d)	
No. from Part I	Purpose of gift	Use of gift		Desc	ription of how gift	is held
		(e)				
		Transfer of gift				
	Transferee's name, addres	s, and ZIP + 4	Rela	ationship of	transferor to trans	feree
(a) No. from	(b)	(c)			(d)	
Part I	Purpose of gift	Use of gift		Desc	ription of how gift	is held
		(e)		L		
	Transferee's name, addres	Transfer of gift	D. I			
	Transferee's flame, addres	5, and ZIP + 4	Keia	tionsnip of	transferor to trans	iteree
	4/4/4					
		****	-			,
	(b)					
(a) No. from	Purpose of gift	(c) Use of gift		Docc	(d) ription of how gift	ic hald
Part I	r arpose or girk	OSC OF GIRC		Desc	inputon of now gire	is neid
		(e)				
	Transferee's name, address	Transfer of gift s, and ZIP + 4	Rela	ationship of t	ransferor to trans	feree
	, , , , , , , , , , , , , , , , , , , ,					
		****	***************************************			

### SCHEDULE D (Form 990)

partment of the Treasury

**Supplemental Financial Statements** 

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. ► Attach to Form 990. ► See separate instructions. OMB No. 1545-0047

Open to Public Inspection

Idaho Outfitters & Guide Assoc Inc 82-0403812

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. (b) Funds and other accounts 1 Total number at end of year..... 2 Aggregate contributions to (during year).... 3 Aggregate grants from (during year) . . . . . . No 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 Part II | Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7 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 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..... 2b 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. 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 ▶ \_ No Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year **►**\$\_\_ 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)(i)? In Part XIV, 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. 1a 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 XIV, 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: (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 .

Schedule D (Form 990) 2010 Idaho Outfi Part III Organizations Maintaining Co			82-040 Other Similar Ass		ontinu	Page <b>2</b> Ied)
3 Using the organization's acquisition, access items (check all that apply):	ion, and other records, ch	neck any of the following	that are a significant u	se of its	collec	tion
a Public exhibition	d Loan	or exchange programs				
<b>b</b> Scholarly research	e Othe	r				
c Preservation for future generations						
4 Provide a description of the organization's Part XIV.	collections and explain ho	w they further the organ	ization's exempt purpos	se in		
5 During the year, did the organization solicit assets to be sold to raise funds rather than	or receive donations of a	rt, historical treasures, o	r other similar	Yes	г	No
Part IV Escrow and Custodial Arrang 9, or reported an amount on F	ements. Complete if	organization answe			art IV,	
1a Is the organization an agent, trustee, custo included on Form 990, Part X2	dian, or other intermediar	y for contributions or oth	er assets not	Yes	Г	No.
b If 'Yes,' explain the arrangement in Part XI					L	
, .	· ·	3		Amount		
c Beginning balance			1c			
d Additions during the year			. 1d			
e Distributions during the year			1e		····	
f Ending balance			1f			
2a Did the organization include an amount on	Form 990, Part X, line 21	7		Yes		No
<b>b</b> If 'Yes,' explain the arrangement in Part XI						
Part V   Endowment Funds. Complete i	f the organization an	swered 'Yes' to Fori	າາ 990, Part IV, line	10.		
(a) Curi	ent year (b) Prior year	er (c) Two years back	(d) Three years back	(e) I	our year	s back
1 a Beginning of year balance						
<b>b</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 ye	ar end balance held as:					-
a Board designated or quasi-endowment ►_	%					
<b>b</b> Permanent endowment ▶	_%					
c Term endowment ►%						
3a Are there endowment funds not in the poss	ession of the organization	that are held and admi	nistered for the	-		
organization by:					Yes	No
(i) unrelated organizations						
(ii) related organizations						
<b>b</b> If 'Yes' to 3a(ii), are the related organizatio				3b		L
4 Describe in Part XIV the intended uses of the						
Part VI   Land, Buildings, and Equipme	<del></del>		430			
Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) E	Book va	ilue
1 a Land		15,000.			15,	,000.
<b>b</b> Buildings		37,249.	26,067.		11,	,182.
c Leasehold improvements						
<b>d</b> Equipment		8,297.	8,297.			0.
e Other						
Total. Add lines 1a through 1e (Column (d) must	equal Form 990, Part X,	column (B), line 10(c).).			26,	,182.
BAA			Sched	ule <b>D</b> (F	orm 99	0) 2010

Schedule <b>D</b> (Form 990) 2010 Idaho Outfitters &	Guide Assoc In	IC 82-040	03812 Page <b>3</b>
Part VII Investments-Other Securities. See Fo	rm 990, Part X, line	e 12. N/A	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valua Cost or end-of-year ma	ition: rket value
(1) Financial derivatives			
(2) Closely-held equity interests			
(3) Other			
(A)			
(B)			
(C)			
<u>(0)</u>			
(E)			
<u>(F)</u>			
(G)			
(H)		***	
0			
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.).	000 5 17/1	100	
Part VIII Investments-Program Related. (See F			
(a) Description of investment type	(b) Book value	(c) Method of valua Cost or end-of-year ma	ition:
(1)		Cost of cha of year man	net value
(2)			
(3)			
(4)			
(5)		Part Administration	
(6)		V WV ALL	
(7)			
(8)			
(9)			
(10)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .			
Part IX Other Assets. (See Form 990, Part X, I	ine 15) N/A		
<b>(a)</b> Des	cription		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)		7 * Marches	
(9)		Wild.	
(10)			
Total. (Column (b) must equal Form 990, Part X, column(B)	, line 15)		
Part X Other Liabilities. (See Form 990, Part )			
(a) Description of liability	(b) Amount	_	
(1) Federal income taxes		_	
(2)			
(3)	<u> </u>		
(4)		<del></del>	
(5)			
(6)			
(7)		<b>⊣</b>	
(8)		$\dashv$	
(9)		<b>⊣</b>	
(10)		$\dashv$	
(11) Tatal (Column (h) must agual Form 000, Part V, salumn (P) line 35)			
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	of the feetnets to the en	animations for a sign state and the term	
2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text organization's liability for uncertain tax positions under FIN 4	and the recent to the organization of the second section (ASC 740).	gamzation's financial statements that	reports the
BAA	TEEA3303L 12/20/10		dule <b>D</b> (Form 990) 2010

Schedule D (Form 990) 2010 Idaho Outfitters & Guide Assoc Inc	2	82-0403812 Page <b>4</b>
Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Finan	cial Statements	N/A
1 Total revenue (Form 990, Part VIII,column (A), line 12).		
2 Total expenses (Form 990, Part IX, column (A), line 25)		
3 Excess or (deficit) for the year. Subtract line 2 from line 1		
4 Net unrealized gains (losses) on investments		
5 Donated services and use of facilities		
6 Investment expenses		
7 Prior period adjustments		
8 Other (Describe in Part XIV)		
9 Total adjustments (net). Add lines 4 through 8		
10 Excess or (deficit) for the year per audited financial statements. Combine lines		
Part XII   Reconciliation of Revenue per Audited Financial Statemer		
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:	1 1	
a Net unrealized gains on investments		
<b>b</b> Donated services and use of facilities		
c Recoveries of prior year grants		·.
d Other (Describe in Part XIV)		_
e Add lines 2a through 2d		. 2e
3 Subtract line 2e from line 1	· · · · · · · · · · · · · · · · · · ·	3
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investments expenses not included on Form 990, Part VIII, line 7b		<b>⊣</b>
<b>b</b> Other (Describe in Part XIV.)	·	_
c Add lines 4a and 4b,		
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).		5
Part XIII Reconciliation of Expenses per Audited Financial Stateme	ents With Expenses p	
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:	اما	[ . A.]
a Donated services and use of facilities		<u> </u>
<b>b</b> Prior year adjustments		<b>-</b>  . ·
c Other losses.		<u> </u>
d Other (Describe in Part XIV.)	<del></del>	<del>-  </del> * <u>.</u>
e Add lines 2a through 2d.		<u>2e</u>
3 Subtract line 2e from line 1.	T T	3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investments expenses not included on Form 990, Part VIII, line 7b	4-	
b Other (Describe in Part XIV.).		-
c Add lines 4a and 4b	40	4c
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.		5
Part XIV   Supplemental Information		
Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, I	art III, lines 1a and 4: Part	IV. lines 1b and 2b:
Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, I any additional information.	lines 2d and 4b. Also compl	ete this part to provide
any additional information.		

010S (066 m	Schedule <b>D</b> (For		TEEA3305L 07/16/10				AA8
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			~				
And Anna 1886 and Anna 8866							
					·		
was such solve some diversities.	and adds him down yould shall bling along date. Sales date 2002	year, arms, years send their print, arms, arms, arms, burns, have					
				(nanunuaa) uen	pillie	muamaddea	4137 5 100 1
g abed	82-0403812	DC	I possA ebiuD	Outfitters & tion (continued)	odabi	(Form 990) 2010	Schedule D

# SCHEDULE O (Form 990 or 990-EZ)

## Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

Department of the Treasury Internal Revenue Service

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

► Attach to Form 990 or 990-EZ.

Open to Public Inspection

Name of the organization	Employer identification number
Idaho Outfitters & Guide Assoc Inc	82-0403812
Form 990, Part VI, Line 11b - Form 990 Review Process	
The Executive Committee will look at it.	
Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available	
Documents are made available upon request	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
	. — — — — — — — — — — — — — — — — — — —

## Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150 2009

Open to Public Inspection

Α	Fort	he 2009 calendar year, or tax year beginning $7/01$ , 2009, and e	ending	6/30		, 2010
В	Check	if applicable: C		D E		identification number
L	Addre	s change   Please use IRS   Idaho Outfitters & Guide Assoc Inc		I .	82-04	103812
	Name	change label or PO Box 95			elephone	
	Initial	eturn   ype   Boise, ID 83701		- '		342-1438
	Termin	ation Specific Specific			(200)	342-1438
-		led return tions.		F	iroup E	xemption -
_			C 0.0	counting meth		
		<ul> <li>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</li> </ul>		her (specify) •		Cash Accrual
_		manufacture of the control of the co				ganization is <b>not</b>
1	Web	site: N/A			h Sche	dule B (Form 990,
J		xempt status (check only one) — X 501(c) ( 6 ) ◄ (insert no.) 4947(a)(1) or 527	99	0-EZ, or 990-F	F).	Gala B (Form 550,
ĸ	Chec		oross re	ceints are non	mally n	ot more than
	\$25,0	100. A Form 990-EZ or Form 990 return is not required, but if the organization choose	es to file	a return, be s	ure to f	file a complete return.
L	Add	ines 5h 6h and 7h to line 9 to determine gross receipts; if \$500,000 or more, file Ec	orm aga			· · · · · · · · · · · · · · · · · · ·
	inste	ad of Form 990-EZ			. <b>►</b> \$	239,361.
Pa	ırt I	Revenue, Expenses, and Changes in Net Assets or Fund Bala	nces (	See the ins	tructio	ons for Part I.)
	1	Contributions, gifts, grants, and similar amounts received			1	57,543.
	2	Program service revenue including government fees and contracts			2	112,699.
	3	Membership dues and assessments			3	69,101.
	4	Investment income			4	18.
		Gross amount from sale of assets other than inventory 5a				
		Less: cost or other basis and sales expenses				
R	c	Gain or (loss) from sale of assets other than inventory (Subtract In 5b from In 5a)			5 c	
Ÿ	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, che	eck here			
REVENU	a	Gross revenue (not including \$of contributions				
Ē		reported on line 1)				
	Ь	Less: direct expenses other than fundraising expenses				
		Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6с	
		Gross sales of inventory, less returns and allowances				
		Less: cost of goods sold			_	
		Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7 c	
	8	Other revenue (describe ►			- 8	
	9	<b>Total revenue</b> . Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8			9	239,361.
	10	Grants and similar amounts paid (attach schedule)			10	
Е	11	Benefits paid to or for members			11	
X	12	Salaries, other compensation, and employee benefits			12	70,212.
E	13	Professional fees and other payments to independent contractors			13	2,430.
EXPENSES	14	Occupancy, rent, utilities, and maintenance.			14	4,184.
s	15	Printing, publications, postage, and shipping.				6,526.
	16 17	Other expenses (describe - See Statement 1		)	16	169,166.
_		Total expenses. Add lines 10 through 16		· · · · · · · · · · · · · · · · · · ·	17	252,518.
Д	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-13,157 <u>.</u>
N E T S	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must ag figure reported on prior year's return)	gree with	n end-of-year	19	01 417
ŤΕ	20	Other changes in net assets or fund balances (attach explanation)			20	91,417.
Ś	21	Net assets or fund balances at end of year. Combine lines 18 through 20.				78,260.
Pa	n II	Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or mo	re file F	Form 990 incto	ad of F	
		(See the instructions for Part II.)		Beginning of ye		(B) End of year
22	Cas	h, savings, and investments		63,046		51,102.
23		d and buildings		28,891		27,536.
24		er assets (describe ►)			24	27,000,
25	Tot	al assets.		91,937		78,638.
26		al liabilities (describe ► See Statement 2 )		520		378.
27		assets or fund balances (line 27 of column (B) must agree with line 21).		91,417		78,260.
BA		Privacy Act and Panerwork Reduction Act Notice see separate instructions			1-1	Form 900 F7 (2002)

Desc desc prog	is the organization's primary exempt purpose? <u>Se</u> cribe what was achieved in carrying out the cribe the services provided, the number of gram title.	ne organization's exempt purpo f persons benefited, or other re	oses. In a clear and cor elevant information for	10	01(c) rgan 947( or oth	uired for section (3) and (4) izations and section a)(1) trusts; option hers.)
28	To educate and keep outf	itters informed of	current_issues	÷		
29	(Grants \$ ) If t	his amount includes foreign gra	ants, check here	<b>F</b> [];	28 a	
	(Grants \$ ) If t	his amount includes foreign gra	ants, check here		29 a	
30						
31	Other program services (attach schedul	his amount includes foreign gra e) his amount includes foreign gra			30a 31a	
32	Total program service expenses (add li	nes 28a through 31a)			32	
Par	rt IV List of Officers, Director	s, Trustees, and Key Em	ployees. List each o	ne even if not comp	ensa	ted. (See the insti
	(a) Name and address	(b) Title and average hours per week devoted to position		(d) Contributions to employee benefit plans deferred compensation	n	(e) Expense acco and other allowar
420	n Helfrich 091 McKenzie Hwy ringfield, OR 97478	Vice President 2.00	1		0.	
Ali PO	ison Steen Box 243	President 2.00			0.	
Daı	lmon, ID 83467 rl Allred Box 81	Treasurer 2.00			0.	
	rden Valley, ID 83622 ant Simonds	Executive Direc			0.	
	Box 95 ise, ID 83701	40.00	<u>.</u>			
		-				
		_			:	
		-				
		_				
		-				
		-				

Part	990-EZ (2009) Idaho Outfitters & Guide Assoc Inc 82-0403812	2	Р	age:
	Other Information (Note the statement requirements in the instrs for Part V.)			
			Yes	Νo
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of			
	each activity	33		_X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34		<u>X</u>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35 a		Х
	If 'Yes,' has it filed a tax return on Form 990-T for this year?	35 b		
	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N.	36		Χ
	Enter amount of political expenditures, direct or indirect, as described in the instructions. • 37a 0.			v
b	Did the organization file Form 1120-POL for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such foans made in a prior year and still outstanding at the end of the period covered by the control of the period covered by the control of the period covered by the control of the control of the period covered by the control of th	38a		Х
	If 'Yes,' complete Schedule L, Part II and enter the total amount involved. 38b N/A			
	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on line 9			
	Gross receipts, included on line 9, for public use of club facilities			
	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:			
	section 4911 ► N/A; section 4912 ► N/A; section 4955 ► N/A			
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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-E2? If Yes, complete Schedule L, Part I.	40 b		
	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.			
	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.	40 e		X
	List the states with which a copy of this return is filed ► None			, ,,
41				
	The organization's books are in care of ► Janey Bruesch Telephone no. ► (208) Located at ► PO Box 95 Boise ID ZIP+4 ► 83701		-14	
	books are in care of ► Janey Bruesch   leapnone no. ► (208)	_ <u>342</u> 		38_
<b>42</b> a	books are in care of ► Janey Bruesch  Localed at ► PO Box 95 Boise ID ZIP+4 ► 83701.  At any time during the calendar year, did the organization have an interest in or a signature or other authority over a	_ <u>342</u>	-14 	38 N
<b>42</b> a	books are in care of ► Janey Bruesch  Localed at ► PO Box 95 Boise ID  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)?			38 N
<b>42</b> a	books are in care of ► Janey Bruesch  Localed at ► PO Box 95 Boise ID ZIP+4 ► 83701.  At any time during the calendar year, did the organization have an interest in or a signature or other authority over a			38 N
<b>42</b> a	books are in care of ► Janey Bruesch  Localed at ► PO Box 95 Boise ID  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)?			38 N
<b>42</b> a	books are in care of ► Janey Bruesch  Localed at ► PO Box 95 Boise ID  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)?			38 No
<b>42</b> a	books are in care of     Janey Bruesch   (200)			38 No
42a	books are in care of   Janey Bruesch  Localed at  PO Box 95 Boise ID  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)?  If 'Yes,' enter the name of the foreign country:  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			38 N <sub>1</sub> X
<b>42</b> a	books are in care of     Janey Bruesch   (200)	42b		38 N. X
<b>42</b> a	books are in care of   Janey Bruesch  Located at  PO Box 95 Boise ID  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)?  If 'Yes,' enter the name of the foreign country:  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42b		38 N <sub>1</sub> X
42 a	books are in care of   Janey Bruesch  Localed at  PO Box 95 Boise ID  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)?  If 'Yes,' enter the name of the foreign country:  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?  If 'Yes,' enter the name of the foreign country:	42b		38
42 a	books are in care of   Janey Bruesch  Located at  PO Box 95 Boise ID  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)?  If 'Yes,' enter the name of the foreign country:  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42b		
42 a	books are in care of   Janey Bruesch  Located at PO Box 95 Boise ID  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)?  See the instructions for exceptions and filling requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?  If 'Yes,' enter the name of the foreign country:  Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here.	42b		38 No X
42 a b c c	books are in care of   Janey Bruesch  Located at PO Box 95 Boise ID  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)?  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?  If 'Yes,' enter the name of the foreign country:  Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year  * 43	42b	Yes	38 No X
42 a	books are in care of   Janey Bruesch  Located at PO Box 95 Boise ID  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)?  See the instructions for exceptions and filling requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?  If 'Yes,' enter the name of the foreign country:  Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here.	42b	Yes	38 No X
42 a b c c	books are in care of   Janey Bruesch  Localed at  PO Box 95 Boise ID  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)?  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.  At any time during the calendar year, did the organization maintain an office outside of the U.S.?  Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year.  Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead	426	Yes	38 No.

Form 990	EZ(2009) Idaho Outfitters &	Guide Assoc In	c	82-0403	812	Page 4
Part VI	Section 501(c)(3) organization 501(c)(3) organizations and se 46-49b and complete the table	s and section 4947	7(a)(1) nonexemple charita	at charitable tructe on	ly All coo	tion
<b>46</b> Did	the organization engage in direct or indirect			in an aritimate and the	Ye	s No
101 F	dunc unice: II Tes, complete schedule (	, Part I		in opposition to candidates	46	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
47 Did:	the organization engage in lobbying activiti	ies? If 'Yes,' complete S	chedule C, Part II		47	
40 IS III	e organization a school as described in se the organization make any transfers to an	ction 170(b)(1)(A)(ii)? If	'Yes,' complete Sch	edule E	48	
b If 'Y	es,' was the related organization a section	exempt non-charitable r	elated organization?.		49 a	
	plete this table for the organization's five to loyees) who each received more than \$10			officers, directors, trustees	49b	
	) Name and address of each employee paid more than \$100,000	(b) Title and average flours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	e.  (e) Expension account as other allows:	nd
<b>-</b>						
	number of other employees paid over \$10					
51 Com	plete this table for the organization's five h pensation from the organization. If there is	ighest compensated ind none, enter 'None.'	ependent contractors	who each received more th	an \$100, <b>0</b> 00	of
	(a) Name and address of each independent contri	actor paid more than \$100,000		(b) Type of service	(c) Compensa	ition
<b>_</b>			-		·	
			<b>-</b>			
d Total	number of other independent contractors	each receiving over \$10	0,000			
	Under penalties of perjury, I declare that I have exami- true, correct, and complete. Declaration of preparer (c	ned this return, including accounties than officer) is based on a	npanying schedules and sta Il information of which prep	ternents, and to the best of my know arer has any knowledge.	rledge and belief	, it is
ian				1		
ere	Signature of officer			Date		
	Grant Simonds			Executive Direc		
	Type or print name and title.			THEORETAE DITEC		
aid re-	Preparer's  signature   Jared J Zwygart,	CPA	Date		rer's Identifying ( nstructions) 052857	Yumber
arer's	Firm's name (or Bailey & Co., Ch	artered, CPAs			002001	
se	yours if seli- employed), address, and ZIP + 4  Nampa, ID 83651	S.		EIN ► 82	-0465339	•
nly	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7				466-249	3
AA	S discuss this return with the preparer sho	wn above? See instructi	ons		X Yes orm 990-EZ	No (2009)

2009 Feder	al Statements	Page 1
Idaho Outfit	ters & Guide Assoc Inc	82-0403812
Statement 1 Form 990-EZ, Part I, Line 16 Other Expenses		
Advertising Bank Charges Depreciation Meeting Expense Miscellaneous Office Expenses Phone Special Projects		22,297. 1,875. 1,355. 13,176. 9,420. 1,489. 3,701. 115,853. 169,166.
Statement 2 Form 990-EZ, Part II, Line 26 Total Liabilities		
Accounts Payable and Accrued Expenses.	<u>Beginning</u>	Ending 378. 378.
Statement 3 Form 990-EZ, Part III Organization's Primary Exempt Purpose		
Promote Idaho tourism by promoting Ida	tho outfitters and educating the outf	itters.

2009 Federal Exempt Organizat	ion Tax Summ	ary (EZ)	Page 1
Idaho Outfitters & G	uide Assoc Inc		82-0403812
FORM 990-EZ REVENUE	2009	2008	Diff
Contributions, gifts, and grants Program service revenue Membership dues and assessments Investment income	57,543 112,699 69,101 18	62,485 234,008 0 534	-4,942 -121,309 69,101 -516
Total revenue	239,361	297,027	-57,666
EXPENSES Salaries and employee benefits Professional fees/pymt to contractors Occupancy/rent/utilities/maintenance Printing, publications, and postage Other expenses	70,212 2,430 4,184 6,526 169,166	88,068 2,680 4,308 9,251 196,732	-17,856 -250 -124 -2,725 -27,566
Total expenses	252,518	301,039	-48,521
NET ASSETS OR FUND BALANCES Excess or (deficit) for the year Net assets/fund bal. at beg. of year Net assets/fund bal. at end of year	~13,157 91,417 78,260	-4,012 95,429 91,417	-9,145 -4,012 -13,157

6/30/10		20	109 Fe	dera	l Boc	2009 Federal Book Depreciation Schedule	reciati	on Sc	hedu	<u>е</u>			_	Page 1
				Idah	o Outfi	Idaho Outfitters & Guide Assoc Inc	uide As	soc Inc					82	82-0403812
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 Reductn.	Depr. Basis	Prior Dept.	Method Life Rate	Rate	Current Depr
Form 990/990-PF														
Buildings														
1 BUILDING	6/01/92	,	37,249	<u>ග</u> ු						37,249	23,358	S/L MM 27.5 .03637	.03637	1,355
Total Buildings			37,249	92	0	0	0	0	0	37,249	23,358			1,355
Land														
2 LAND	26/10/9		15,000	0 1				Ì	ĺ	15,000			1	0
Total Land			15,000	0	0	0	0	0	0	15,000	0			0
Machinery and Equipment														
3 EQUIPMENT	Various	•	8,297	16						8,297	8,297	200DB HY 7		0
Total Machinery and Equipment			8,297	<i>!</i> e	0	0	0	0	0	8,297	8,297			0
Total Depreciation			60,546	1 91	0	0	0	0	0	60,546	31,655			1,355
Grand Total Depreciation			60,546	918	0	0	0	0	0	60,546	31,655		"	1,355

6/30/11			2010 Federal Book Depreciation Schedule Idaho Outfitters & Guide Assoc Inc	dera	al Bo o Outf	deral Book Depreciation S	precia Guide A	ation S	Sched	lule						Page 1 82-0403812
No. Description	Date Acquired	Date Sold	Cost/ Basis	Bus.	Our 179 Bonus	Special Depr.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal.	Salvage /Basis Reductn		Depr. Basis	Prior Depr.	Method Life Rate	Life:	Rate	Current Depr.
Form 990/990-PF																
Buildings 	6/01/92		37,249								37,249	24,713	S/L MM 27.5 .03636	M 27.5	.03636	1,354
Total Buildings			37,249		0	0		0	0 0		37,249	24,713				1,354
Land																
Ţ	:															
Machinery and Equipment			- 4/000					,	,		į	,				
3 EQUIPMENT	Various		8,297				!				8,297	8,297	200DB HY	₩ 7		0
Total Machinery and Equipment			8,297		0	0		0	0 0		8,297	8,297				0
Total Depreciation			60,546		0	0			0		60,546	33,010				1,354
Grand Total Depreciation			60,546		0	0		-	0		60,546	33,010				1,354