



MINUTES

Board of Directors

November 13, 2025

10:00 AM Mountain Time

Holiday Inn Denver East

Meeting was called to Order by Brian Helander at 10:02 AM

Roll Call was conducted by Secretary Gene Fraikes. A quorum was present.

A motion was made by Chuck Browning and seconded by Sherry Mullen to approve the minutes of the Special Meeting on 9/17/25. Motion carried.

ORDER OF BUSINESS

Officer Reports:

President – Brian Helander – Gave a verbal report. Brian advise he felt we have had a really good year in all areas. He advised that he was seeing increased attendance at rodeo, and contestant participation. He thanked everyone for making these things happen. He feels that all the good things look even better to those outside looking in. He advised his focus for the next year is to lead us into a technical infostructure upgrade. Looking at all areas to pull us in the current century technically. He invites everyone to participate with this quest.

Vice President – Written report attached. Michael Vrooman gave a verbal report summary of what he will give on the convention floor. Advised had 1 member of the 2025 royalty team did not meet requirements for step down. Remainder of report deferred to convention floor. He also advised he is not seeking reelection and thanked everyone for a great 2 years.

Secretary – Gene Fraikes Deferred to convention floor.

Treasurer – David Hill deferred until later in the meeting.

Committee Reports:

**WGRF 2025 Recap report from Mark Christensen attached
Health and Safety report from Mark Christensen attached**

All other Committee Reports deferred to convention floor.

Motion was made by Robert Thurtell and seconded to give the 2 jackets that were replaced due to size at WGRF to the WGRF Chair and WGRF RD after patched. Motion passed



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Motion was made by Guy Puglisi and seconded by Tim Smith to give \$1875, to two charities recommended by the IGRA 2025 Royalty Team. Motion passed.

Chuck Browning read a written Marketing report see attached.

OTHER BUSINESS

President Brian Helander reported there has been no action taken by E-BOD since last meeting.

President Brian Helander asked if there were any proposals for 2027 convention, to be presented on the convention floor. There are no known proposals for 2027 convention. If we do not have any at this convention IGRA will assume responsibility for convention 2027. There was much discussion about how a location is selected and who is responsible for expenses. Brian requested that Chuck Browning, Robert Thurtell, Mark Arnold and Sherry Mullen prepare a proposal for the bylaws committee on Friday to better define this process.

Tommy Channel reported we have sold 80 of the 50 year buckles. You can still order buckles on the IGRA store. Tommy advised we would like to see orders for at least 20 additional buckles this weekend. After that order is placed will revisit if additional buckles are needed. Tommy advised that there has been a \$12,000 profit from the buckle sales.

Executive Director Tommy Channel reported that he needs to know when your rodeo schools will be held to be able to put them on the insurance policy for the new year.

Corporate Auditors report was presented in writing. Chuck Browning moved to accept the Corporate Auditor report and seconded. See attached. Motion passed.

IT Overview and Consultation Contract: Chuck Browning reported on the website redesign of IGRA.COM from Cultural Sponge. See attached. There was a lot of discussion and questions answered.

Recessed at 11:23am

Reconvened at 11:34



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Motion was made by Dave Henzel to accept the Cultural Sponge agreement and fund it in full and second by Robert Thurtell. Motion passed with one abstention Chuck Browning.

IGRA.COM maintenance Contract: Brian Helander gave some history about this project. Motion was made by Michael Vrooman and seconded, to approve the contract from Alexander Saites for IGRA.COM maintenance. Motion passed.

Next steps with Technology Modernization (RMS, IGRA Mobile App): Brian Helander reported on unfinished business within this area. Mostly concerning the RMS. The question is where we go with the remainder of the RMS project. The portion that has not been developed is replacement of the old DOS system. Motion was made by Gene Fraikes to appoint Guy Puglisi to head a team to develop the user requirements to replace the current DOS system and present to Robin for cost analysis. Second by Tim Smith. Motion Passed.

Updating exhibit_a09_crisis_fund_application - Sherry Mullen AGRA Trustee requested we remove the SSA from the Crisis Fund Application. Motion by Chuck Browning and second by Dave Henzel to remove this field. Motion Passed

Review draft 990 – Michael Lentz – emailed 11/11/25

Michael advised that the 990 has been prepared and is ready to submit.

Michael gave an overview of the things in this document. Motion to approve the 990 by David Hill and seconded by Michael Vrooman. Motion passed.

AGRA rodeo sanction revisit – Motion was made by Sherry Mullen and seconded to remove the chute restriction from the AGRA rodeo sanction. Motion passed.



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Sanction Following Rodeo Applications:

Applications posted 10/27/25

UGRA – Check Received

CGRA – Check Received

NSGRA – Check Received

GPRA – Check Received

NMGRA – Check Received

GSGRA-BBitB – Check Received

Motion to approve as package by Chuck Browning and seconded by Tim Smith.

During discussion all variances were identified. Motion approved with the variances.

Rodeo School Funding Applications:

UGRA 06/26/26 Emailed

NMGRA 08/21/26 Emailed

MIGRA 09/5-6/2026 Emailed

RRRA 03/28/26 Emailed

Motion by Chuck Browning to approve all the schools and seconded. Chuck Browning has withdrawn his motion.

Andy Siekkinen moved to remove limits on the number of rodeo schools funded from the form. Second by Robert Thurtell. Motion passed.

Chuck Browning moved and second by Dave Henzel to approve the 4 funding applications presented today. Motion passed.

Treasurer report was given verbally by David Hill. Financials will be provided on the convention floor and posted on the website.

Chuck Browning gave a report for Scott Korff concerning the public IGRA website. See attached.

ANNOUNCEMENTS

Deferred to the convention floor.

Adjourned at 1:13 PM

4TH QUARTER BOARD OF

Roll Call

November 13, 2025

ASSOCIATION		NAME	TRUSTEE	ALTERNATE
President	P	BRIAN HELANDER		
Vice President	P	MICHAEL VROOMAN		
Secretary	P	GENE FRAIKES		
Treasurer	P	DAVID HILL		
AGRA	P	SHERRY MULLEN	X	
ASGRA	P	MICHAEL LENTZ	X	
CGRA	P	ROBERT THURTELL	X	
CRGRA	P	CHUCK BROWNING	X	
DSRA	P	DANIEL BRISON	X	
GPRA	P	WESTON CROW-TUCKER	X	
GSGRA	P	ANDY SIEKKINEN		X
ILGRA	P	ANTHONY VALDEZ	X	
MIGRA		SCOTT KORFF	X	
MGRA	P	KENNETH HALL	X	
NGRA	P	GUY PUGLISI	X	
NMGRA	P	DAVE HENZEL	X	
NSGRA	P	CHRIS TOBIN	X	

RRRA	P	CANDY PRATT	X	
TGRA	P	TIM SMITH	X	
UGRA	P	KEVIN HILLMAN	X	
	15			
30% = 6				



Gene Fraikes <genefraikes@gmail.com>

VP Report - 4th Qtr Board Meeting

1 message

Michael Vrooman <michaelvrooman@gmail.com>

Thu, Nov 13, 2025 at 12:24 PM

To: Gene Fraikes <genefraikes@gmail.com>

Vice President Report - 2025 4th Qtr Board Meeting

November 13, 2025 - Denver, CO

Miss IGRA 2025 2nd Runner Up, Celebrity Starr forfeited their step down privileges at WGRF 2025 for not completing the requirements according to the disciplinary actions outlined in the IGRA Standing Rules.

15 contestants competed at the 2026 IGRA Royalty Competition contributing \$7500.00 (500.00 required fundraising x 15) with 50% going to IGRA, 50% to charity/charities determined by the 2025 IGRA Royalty Team.

Two Charities were chosen:

Stand in Pride

American Foundation for Suicide Prevention (AFSP)

Thank you to the BOD for your support over the past two years, I announced that I will not be seeking reelection.

Referring remainder of report to convention floor

Respectfully Submitted,

Michael Vrooman

IGRA Vice President

Motion was made by Guy Puglisi - NGRA, seconded by Tim Smith - TGRA to approve \$1875.00 to be donated to each charity, Stand in Pride and American Foundation for Suicide Prevention (AFSP) per the recommendation of the 2025 IGRA Royalty Team. Motion passed



Gene Fraikes <genefraikes@gmail.com>

Report for convention

2 messages

Mark Christensen <mrogra2010@gmail.com>

Thu, Oct 30, 2025 at 11:20 AM

To: Sammy VanGalder <vangalder@aol.com>, Brian Helander <bhelander@me.com>, Gene Fraikes <genefraikes@gmail.com>

IGRA Board of Directors Report – WGRF 2025 Summary
 Event Overview
 Event: World Gay Rodeo Finals (WGRF) 2025

Dates: October 10–12, 2025

Venue: Reno-Sparks Livestock Events Center (RSLEC), Reno, Nevada

Attendance & Ticket Sales Summary

Ticket Type	Saturday	Sunday	Total
Weekend Pass (2 Days Rodeo & All Dances – IGRA Website)	181	181	362
Two-Day Rodeo Ticket (Sat & Sun)	104	104	208
Weekend Pass (Sundance Website)	786	786	1,572
Front Gate Ticket – 2 Day Rodeo	70	70	140
One-Day Rodeo Ticket – Saturday	309	—	309
One-Day Rodeo Ticket – Sunday	—	219	219
Total Paid Admissions: 2,810			
Contestants: 264			
Officials: 180			
Volunteers: 48			
Dignitaries/Sponsors: 154			
Vendors: 28			
→ Total Attendance: 3,484			

Contestant Feedback Summary (Survey Results)

Overall Ratings (scale 1–5):

Hosting Association: 4.7 average

Contestants felt welcomed and organized during registration and events.

Rodeo Event Staff: 4.8 average

High praise for announcer, EMTs, veterinarians, and stock contractor teams.

IGRA Officials: 4.6 average

Judges and arena staff received positive marks for fairness and professionalism.

Venue Facilities: 4.3 average

Arena setup and ground conditions rated highly; minor feedback on hotel logistics and stall spacing.

Key Contestant Comments:

Positive: "Friendly, professional, well-organized finals"; "Stock in great condition"; "Smooth operations."

Suggestions: Improve parking signage and RV coordination; more shade or seating at the arena; earlier posting of event results.

Operational Highlights

Strong collaboration between IGRA, local host committee, and Sundance.

Record-level weekend pass sales through Sundance platform.

Increased contestant satisfaction compared to 2024 (based on qualitative feedback).

EMTs and veterinary services noted for prompt and professional response.

Challenges Identified

Need for improved communication of schedule changes and heat management plan.

Some contestants noted long check-in lines on Friday registration.

RV and camping logistics to be streamlined for 2026.

Recommendations for 2026

Continue partnership with RSLEC; explore shaded seating or cooling areas.

Enhance pre-event contestant communications (digital check-in option).

Expand volunteer base to reduce staff fatigue.

Evaluate early bird ticketing incentives through both IGRA and partner sites.

Collect surveys digitally to simplify data analysis.

Conclusion

WGRF 2025 was a successful and well-attended event, reflecting high levels of satisfaction from contestants, spectators, and officials. Attendance exceeded 3,400, and survey responses indicate strong performance across all event areas, with room for modest logistical improvements.

Submitted by:

Mark Christensen

WGRF Rodeo Chair

Gene Fraikes <genefraikes@gmail.com>

Thu, Oct 30, 2025 at 12:32 PM

To: Mark Christensen <mrogra2010@gmail.com>

received

thanks

Gene Fraikes

[Quoted text hidden]

IGRA Health & Safety Report

Submitted by: Mark Christensen, Health and Safety Chair

Date: October 2025

Overview

This year, the Health and Safety Committee continued to focus on ensuring that IGRA-sanctioned events are conducted with the highest regard for the well-being of contestants, volunteers, spectators, and animals. Our emphasis was on preparedness, coordination, and on-site safety support.

2025 Activities

Throughout the year, we supported and monitored safety efforts at several key events, including:

World Gay Pride – Washington, D.C.

IGRA representatives worked to ensure that proper safety and emergency measures were in place for all participating rodeo and exhibition activities. Coordination with local emergency responders and event security was a key priority.

World Gay Rodeo Finals (WGRF) 2025 – Reno, Nevada

Health and Safety collaborated closely with local emergency services and the WGRF planning team to develop an Emergency Action Plan (EAP) that addressed fire, medical, weather, and active threat scenarios. This plan served as a strong model for future events.

Observations

- Increased awareness among local associations about the importance of safety planning.
- Need for consistent documentation and procedures between associations.
- Opportunity to improve coordination between medical, security, and production teams during events.

Goals and Recommendations for 2026

To continue improving our commitment to safety, I recommend the following actions for 2026:

1. Standardize Emergency Action Plans (EAPs):

Each IGRA association should have a current and event-specific EAP in place before any rodeo or large gathering. Templates and guidance can be distributed through the Health & Safety Committee.

2. Develop a Standard Operating Procedure (SOP):

A uniform Health & Safety SOP should be established to provide a clear checklist and step-by-step process for associations to follow. This should include:

- Medical and first aid coordination
- Fire and evacuation procedures
- Severe weather response

- Bomb threat and active shooter protocols
- Animal welfare and humane handling policies

3. Training and Resources:

Provide short training sessions or webinars for rodeo committees and volunteers. Share best practices and examples from successful events such as WGRF 2025.

4. Annual Safety Review:

Conduct an annual review of each association's safety documentation and encourage regular updates to reflect venue and local emergency service changes.

Closing

The IGRA Health & Safety Committee made strong progress in 2025 toward more structured and responsive safety practices. Looking forward, our focus for 2026 will be on building consistency, training, and documentation across all associations. Together, we can ensure that every IGRA-sanctioned event provides a safe, well-prepared, and enjoyable experience for all involved.

Respectfully submitted,

Mark Christensen

Health and Safety Chair

International Gay Rodeo Association

IGRA Corporate Audit Report for 2nd and 3rd Quarter 2025

Dates reviewed: April, May, June, July, August and September 2025

I reviewed the Statement of Financial Position (balance sheet) reports, reconciliation reports, and Statement of Activity (profit and loss) reports from QuickBooks Online. Bank Statements and General Ledger.

I spot checked well over 100 checking account entries for the 6-month period, and all reviewed entries had scans of backup documentation attached.

I reviewed the bank statements for the checking, savings and finals contestant fund. All were reconciled and balances match the September 30, 2025, closing date on the corresponding balance sheet report.

Total Assets and Liabilities are in balance at \$321,491.27.

Third Quarter comparisons for 2025 vs 2024 were within reason on most accounts. Revenue for 2025 is up \$145,264 over 2024. Most of this increase is Road to 50 Finals Income. Gate pre-sales \$38,630, entertainment (dance pre-registration) \$50,248 and \$16,528 IGRA Alumni WGRF donations. Royalty and a generous donation account for the remainder of the additional revenue. Expenses are up as well, \$60,744, the vast majority being \$41,945 in prepaid finals rodeo expense. Leaving a net revenue of \$141,239 for September 30, 2025 vs net revenue of \$56,719 for September 30, 2024.

All financial statements reviewed appear to be in proper balance, and I do not identify any anomalies or irregularities.

PLEASE NOTE: This is an Internal Review/Audit, as prescribed by the By-Laws, and is not, nor is it intended to be, an external independent audit performed in accordance with Generally Accepted Auditing Standards; and accordingly, no opinion is expressed on the IGRA financial statements in that respect.

INTERNATIONAL GAY
RODEO ASSOCIATION
BRANDING/WEBSITE

—
Proposal Document



A few reasons why we'd
love to work with you

We've put together this in-depth proposal,
presenting ideas for how we'd work on your
upcoming project

For additional information contact us heather@culturalsponge.com

It all starts with the pitch.

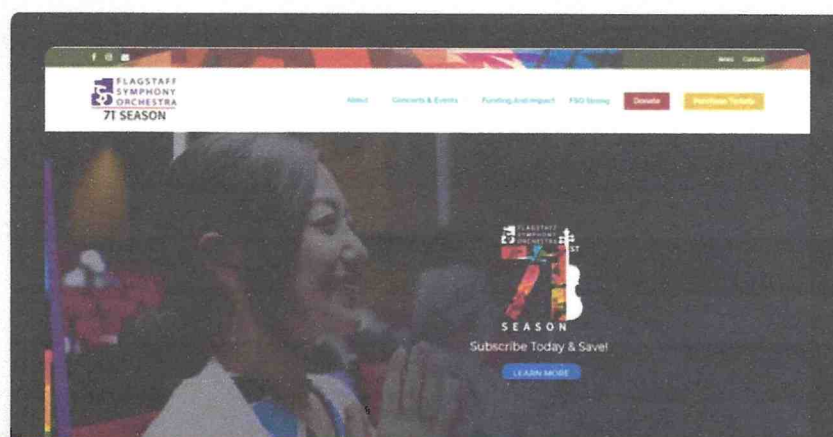
An Unique Company

Cultural Sponge is a marketing and design agency dedicated to assisting nonprofit and educational organizations that focus on making the world a better place by aligning ourselves with their vision and amplifying their messaging.



Welcome.

We are pleased to present our proposal for the International Gay Rodeo Association. Our team has extensive knowledge in communications, consumer branding, digital marketing, design and project management. This includes print and social media campaigns, marketing strategies and implementations as well as website/SEO development.



A Company That Cares

Cultural Sponge is a marketing company dedicated to assisting nonprofit, educational and organizations that focus on making the world a better place by aligning ourselves with their vision and amplifying their messaging.

Cultural Sponge is a team of creative design and marketing specialists. Our company has been in business for over 12 years. Currently, all team members work from home in and around the Phoenix area. Our expertise spans more than just in creating compelling designs; we also specialize in end-to-end project management to ensure that the designs we create achieve your desired outcomes. We work with you to evolve your ideas from concept to finished project.

Heather Brown, owner, is a professional graphic and website designer, seasoned trainer and prior adjunct college professor on topics such as digital publishing, marketing, WordPress, print design, and sales. She has been honored to receive the Kiwanis' Service Above Self Award and Spotlight On Local Heroes Award for her human rights passion and work. Heather has presented at multiple regional and international conferences.



You have been a true delight, Heather - and your team definitely added brilliance to our advertising campaign! Thank you so much for everything you do for Aunt Rita's Foundation. We truly appreciate the support of Cultural Sponge and look forward to another year working with you! Thank you!"

Our Clients

Cultural Sponge cares about important community issues and is proud to have worked with the following organizations:

- ▶ Albuquerque Pride
 - ▶ American Heart Association
 - ▶ Arizona Humane Society
 - ▶ Aunt Rita's Foundation/Phoenix AIDS Walk
 - ▶ Barrow Neurological Foundation
 - ▶ Brain Injury Alliance Arizona
 - ▶ Cancer Support Community
 - ▶ Compete Diversity Magazine
 - ▶ Estrella Mountain Community College
 - ▶ Experience Matters AZ
 - ▶ Flagstaff Pride
 - ▶ Flagstaff Symphony Orchestra
 - ▶ InterPride
 - ▶ Office of Mayor Greg Stanton
 - ▶ Phoenix HRC
 - ▶ Phoenix Pride
 - ▶ Phoenix School of Law
 - ▶ Roosevelt School District
 - ▶ SeedSpot
 - ▶ St. Joseph's Foundation
 - ▶ Terros Health
- and many others!

Memberships & Awards

Active Members of:

- ▶ Human Rights Campaign (HRC)
- ▶ National Association of Professional Women
- ▶ National Organization for Women
- ▶ Phoenix Gay Chamber
- ▶ ONE Community
- ▶ Phoenix Designers
- ▶ Society of Publication Designers
- ▶ Westside Creatives
- ▶ Who's Who in Professional Women

Awards & Recognition:

- ▶ Kiwanis' Service Above Self Award
- ▶ Spotlight on Success Local Heros Award
- ▶ Letters of Appreciation from Mayor Phil Gordon, Aunt Rita's Foundation, one n ten

Fostering Cultural Equity and DEI

Cultural Sponge Diversity Statement:

Diversity, Equity and Inclusion are key values at Cultural Sponge. Our commitment to not only inclusion, but equity across race, gender, age, religion and understanding the intersectionality between various identities drives us forward every day.



Cultural Sponge was one of the first businesses to sign the UNITY PLEDGE in 2013. Now more than 3,200 businesses and over 20,000 Arizonans have taken the UNITY Pledge which is the largest equality pledge in the nation.

UNITY Pledge is a concerted effort by Arizona businesses and individuals to advance workplace equality and equal treatment in housing and public accommodations for Lesbian, Gay, Bisexual, and Transgender (LGBTQIA) individuals and their allies.



Cultural Sponge/Heather Brown Spotlight on Success Local Heros Award recipient. The ONE Community Spotlight on Success, Local Heroes Awards Ceremony applaud ONE Community LGBTQIA and allied business and community heroes.



Cultural Sponge/Heather Brown judge at Phoenix Pride Parade 2008-2012.



Notable Presentations at regional and global LGBTQIA+ conferences.



We don't just "talk the talk," we "walk the walk" by participating and sponsoring many of our client's events. We genuinely and passionately believe in their work.

Franklin Diaz



Position: Full Stack Web Developer

Experience: 18 years

Franklin is our Full Stack Web Developer and has an impressive technological background. He is an expert in: Web Design (HTML, DHTML, XHTML, CSS), Wordpress, JavaScript, Software programming, custom plugins, E-commerce Development, Blog, CMS Development and so much more.

Carmen Martin



Position: Graphic Designer

Experience: 16 years

Carmen is our graphic designer, specializing in print design. She also supports Franklin on projects with her web design knowledge.

Carmen had over ten years experience as lead designer at Alpha Graphics. Carmen has extensive knowledge setting up files for print as well as being a talented graphic designer. She enjoys designing brands/ logos, advertisements and multipage publications. Carmen's professional design is eye catching and attracts target markets.

Faleign Garcia



Position: Project Strategist

Experience: 10 years

With over 10 years in customer service, sales, marketing and management, Faleign provides a very unique ability to aide in all of our client needs. She is highly organized and have an intense eye for detail.

Her diverse background has allowed her to manage various small business startups, as well as an extensive book of business in the automotive industry. In these ventures, she has found a new love and niche for website management, e-commerce support, bookkeeping, clientele management, appointments and travel arrangements.



HEATHER BROWN

CULTURAL SPONGE OWNER



602.930.1031



heather@culturalsponge.com



linkedin.com/in/culturalsponge



5031 W. Orchid Ln.
Glendale, AZ 85302

EDUCATION

1995-1999

Bachelor of Fine Arts (BFA)
Concentrating in Graphic Design

Arcadia University, Glenside, PA

SKILLS

■ Software Skills

Microsoft Office:

Word
Excel
Powerpoint

Adobe Creative Cloud:

Photoshop
Illustrator
InDesign
Acrobat
Adobe Spark

Web-based Platforms

Basecamp
Wordpress
Hootsuite
Sprout Social
Google Analytics
Facebook Adwords

■ Professional Skills

Social Media Design and Management
Copy writing
Graphic Design
Website Design
Management
Teamwork

AWARDS & PUBLIC SERVICE

Heather has been honored to receive the Kiwanis' Service Above Self Award and Spotlight On Local Heroes Award.

Public Service: HRC; Special Olympics;
Shop with a Cop; PTA President;
Peace Corps Partnership Program.

ABOUT ME

Heather Brown, BFA in graphic design is a forward-thinking professional with over a decade of experience empowering nonprofit clients. She is an experienced trainer on topics such as SEO, digital publishing, WordPress, print design, and social media. Heather has been honored to receive the Kiwanis' Service Above Self Award and Spotlight On Local Heroes Award.

EXPERIENCE

Owner, 2008 - present

Cultural Sponge | Glendale, AZ

Over the past decade, Heather has devoted her skills to nonprofits and the LGBTQIA+ Community. She has assisted nonprofits nationwide by creating strategic marketing plans, designing branding, print, web, social media, TV and radio campaigns. She successfully integrated services into grant awards, produced trade work, and managed large-scale campaigns. Clients have included National and International Pride organizations, Cancer Support Community, St. Joseph's Foundation, Barrow Neurological, Arizona Association of Foster and Adoptive Parents, American Heart Association and many others.

Marketing Director, 2006 -2008

Arizona Title | Phoenix, AZ

National Marketing Director, 2004 - 2006

Stellar Title/Alpine Lending | Phoenix, AZ

Lead Graphic Designer

Marcoa Publishing | San Diego, CA

EDUCATOR

Adjunct Faculty, 2015-2018

Grand Canyon University | Phoenix, AZ

Adjunct Professor

Courses taught: Design is a Business, Advanced Marketing

Adjunct Faculty, 2010-2015

Estrella Mountain Community College | Phoenix, AZ

Adjunct Professor

Courses taught: Marketing 200 Level, Social Media Marketing, Adobe Illustrator

NOTABLE PRESENTATIONS

InterPride Global Conference | Speaker | Montreal, Canada

Invited to present WordPress & SEO to 300+ global leaders of the LGBTQIA community.

Estrella Mountain Community College | Guest Lecturer | Phoenix, AZ Invited to present WordPress and SEO tutorials to 40+ students in attendance.

Art Institute of Phoenix | Guest Lecturer | Phoenix, AZ

Presented post-graduation career development strategies to 50+ graphic design students.

The Consolidated Association of Pride, Inc. | Presenter | Palm Springs, CA

Presented sessions at regional conference on SEO, Social Media and Marketing Strategies; 250+ attendance



Flagstaff Pride: Diversity | Website Development, Graphic Design, Marketing Strategy

Since inception in 1996, Northern Arizona Pride Association (Flagstaff Pride) mission has been to educate, celebrate and increase acceptance and awareness of the lesbian, gay, bisexual and Educational Impacts and Community Enhancement.

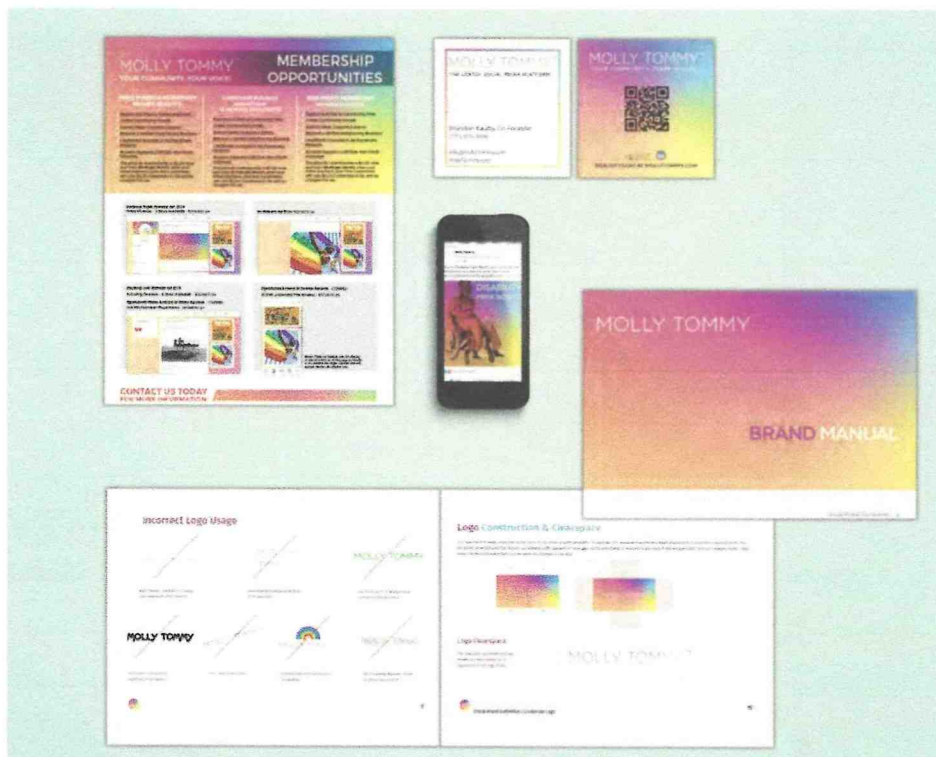
The purpose of Pride in the Pines is to educate the general public on the needs and issues affecting the gay and lesbian Community.

Flagstaff Pride came to us to update their logo. They asked to include all 9 colors in the progressive pride flag – not an easy task! We also wanted to give them a fresh new modern look which captures the essence of the Flagstaff mountain culture. We were able to create a wordmark logo that harmoniously displayed all the colors of the progressive pride flag. The adjacent colors created a “plaid” effect reminiscent of a mountain town. Next, we designed their website which complimented the new brand.

FLAGSTAFF
Pride



FLAGSTAFF Pride



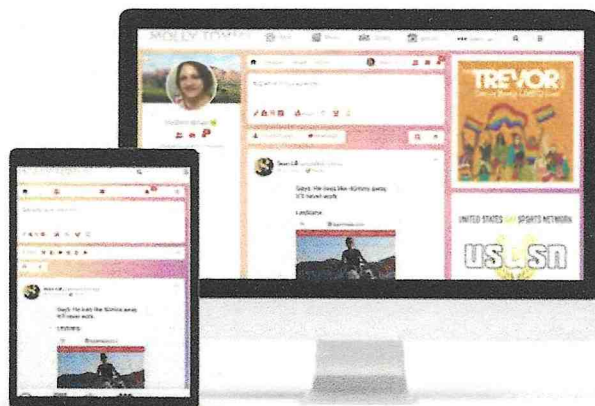
MollyTommy: Diversity | Website Development, Graphic Design, Social Media, Marketing Strategy

MollyTommy is a free social media platform where LGBTQ+ communities, their friends, families and businesses can unite with a sense of purpose and use their voices to engage with each other in a safe environment. MollyTommy allows each member to browse feeds, news, events and groups, as well as engage in community-wide conversations, access information and receive support.

MollyTommy approached us during their initial beta stage with a website already built. They needed a forward thinking company passionate about working within the LGBTQ+ community and able to take MollyTommy to the next level. We were made for this project! We immediately took the bull by the horns and began managing website updates, developing and executing strategic marketing plans and designing all creative work. In order to increase members and advertisers, we strengthened the online presence and credibility. We also were able to use our network to create win-win partnerships.

GOALS:

- ▶ Online Reputation
- ▶ Credibility
- ▶ Increase Membership
- ▶ Increase Advertisers
- ▶ Project Management
- ▶ Troubleshoot Website





**Roosevelt School District: Strategic Marketing | Naming Development | Sponsorship Acquirement
Website Development | Graphic Design**

Roosevelt School District desired increased enrollment and attendance along with positive brand recognition.

Roosevelt School District contracted Cultural Sponge to provide targeted outreach to support enrollment efforts. The intent of this program was to gauge the effectiveness and strategies of targeted media outreach, and the impact on new student enrollment and student attendance.

GOALS

- ▶ Raise positive brand recognition
- ▶ Create and execute a strategic enrollment plan
- ▶ Create and execute a marketing campaign to increase attendance

To meet the objectives, Cultural Sponge created a targeted media campaign that put RSD at the forefront of enrollment for public schools. We used sponsored content, audience specific online ads, and geo-distributed printed collateral to increase the public perception of the district, and promote enrollment.

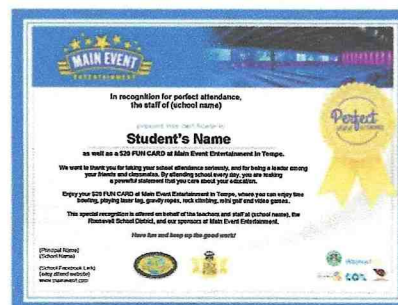
Through market research, we identified the pain points of the target audience and created several strategic campaigns:



Cultural Sponge created the campaign "Easy Enroll" and built custom enrollment websites to gather enrollment data from interested parents and provided support and training videos for attendance staff when checking enrollment data, contacting leads and updating the online task management system.



Part of the Easy Attend campaign included "Thanks A-Latte!" day. Thanking parents who got their children to school. We partnered with Starbucks serving free coffee to parents along with educational flyers.

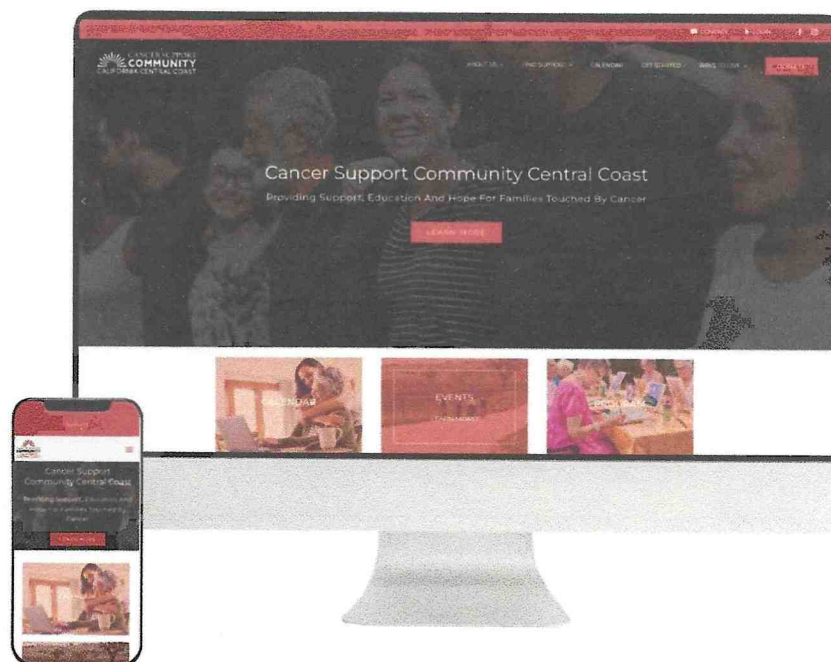


To increase attendance, Cultural Sponge created the campaign, "Easy Attend." Working with school leadership, we created a recognition plan to positively acknowledge student attendance improvements and reward better attendance. Cultural Sponge developed "Did You Know" campaigns for both parents and students that shared age relevant information about why education and attendance matters. Parents received information on social media pages and printed flyers. Students saw professionally designed posters on campus sharing different tips and could also view wake up videos on their school social media accounts.

We established relationships and secured over \$60k in donations from the Arizona Cardinals, Main Event Entertainment, WalMart, Starbucks, Arizona Science Center and Cox Communications to provide varied resources to meet attendance campaign objectives.

THE RESULTS: +\$180,000 net revenue gain from increased enrollment and attendance!!





Cancer Support Community California Central Coast: Website Development

Cancer Support Community is on a mission to provide unwavering support to patients, families, and caregivers affected by cancer, and all of their services come at no cost to those in need. From support groups and counseling to healthy lifestyle classes, educational workshops, social activities, and vital resources and referrals.

We developed a user-friendly website that serves as a comprehensive hub for cancer patients, families, and caregivers. From support groups and counseling to educational workshops and resources, the new website seamlessly connects individuals with the support they need. By incorporating intuitive navigation, embedded donation forms, and compelling storytelling, the website effectively communicates the organization's mission and empowers individuals to navigate their cancer journey with confidence and support.



Before



After

San Carlos Apache Tribe: Website Development, Graphic Design, Marketing Strategy, Direct Mail

The San Carlos Apache Indian Reservation sprawls across Gila, Graham, and Pinal Counties in southeastern Arizona, encompassing a diverse landscape that ranges from alpine meadows to arid deserts. Encompassing a vast expanse of 1,834,781 acres, the establishment of the San Carlos Apache Reservation was decreed through executive order on November 9, 1871.

Recognizing the importance of keeping tribal members informed about the latest developments and events, Chairman Rambler has taken proactive steps. To achieve this vital goal, he initiated the creation of a quarterly newsletter, meticulously prepared and distributed by mail, ensuring that crucial information resonates within the community.

Over the past decade, we have been privileged to collaborate directly with Chairman Rambler and his dedicated team on the production of these quarterly newsletters. Our involvement spans a wide spectrum of tasks, including project management, some copywriting, graphic design, and the meticulous coordination of direct mail efforts.



Presently, our collaboration with Chairman Rambler extends to an exciting endeavor—a new website. This digital platform will not only boast a contemporary appearance but will also serve as a dynamic hub for informing the tribe about significant projects and news, thus reinforcing the spirit of connectivity and engagement.

What's In a Name?

Naming & Branding A Campaign

Consumers cannot take away multiple messages from one ad. At best, they will walk away with the explicit primary message or call to action. But don't expect consumers to pick up on a secondary message, or make the connection between an abstract concept and your brand. Successful brand campaigns make it easy for consumers to know something is new. Advertisers must connect the dots for consumers.

Here are some examples of Cultural Sponge's well thought out logos and campaign brands.



Our Process

A Four-Phase Approach to Design Excellence

We believe that good quality design requires more than just creativity. It requires research, analysis and close collaboration with you to reflect your organization's vision, strengths, messages and priorities. To ensure that our design aligns with your expectations, we've developed a four-phase process to guide us every step of the way.

Phase I: Research

Before any actual creative work begins, Cultural Sponge conducts extensive background research. We will meet with you to understand your goals, audience needs and project expectations. In addition, we will conduct market, customer and competitive research to gather additional insight.

Phase II: Design

When our research is complete and you are on board with the initial concepts, design work begins. We keep your communication needs and priorities at the core of every design decision – from colors to image selection to font styles. Typically, we explore several different creative approaches before centering in on our main creative ideas. Based on your feedback, we evolve these creative approaches into comprehensive design directions.

Phase III: Implementation

After you select your preferred creative direction, we begin design execution. Cultural Sponge works with you to select images and gather content where needed. For websites, we produce a staging site to proof as we implement design, content and coding. When your quality standards (and ours) are achieved, we prepare your design pieces for final production. We collaborate closely with any third-party vendors (such as hosting providers) to make sure the new website conveniently becomes live in the evening or weekend hours to avoid as much down time during business hours as possible.

Phase IV: Evaluation

After designs are complete, we follow up with you to assess the outcome of the project. We are keen to hear not only your insights on our process and designs, but also any feedback you have received from your audiences. If desired, we can work with you to design data-gathering tools – such as customer surveys – to collect insight from your target audiences. We also provide training via zoom meetings and teach you how to use your new website and make content and media changes. We record the zoom meetings and give you the recording for your reference or as a training tool.

Scope of Work

Project Specifications

The International Gay Rodeo Association (IGRA) is a proud, long-standing organization that has challenged stereotypes, uplifted the LGBTQIA+ community, and built a vibrant rodeo culture around inclusivity and tradition. Your current digital presence, however, no longer reflects the heart and growth of your mission. Our goal is to redesign and unify your online platforms into one mobile-friendly, emotionally resonant, and highly functional website that honors your past and embraces the future.

Based on our understanding of your needs, we have discerned the following key facts about this project:

1 Brand Name & Brand Mark Exploration (Optional, but Recommended)

Why Consider a Brand Evolution

While a name change is not required, we highly recommend exploring this option to ensure the IGRA brand resonates with new and future generations of LGBTQIA+ rodeo fans, participants, and allies. Cultural Sponge will lead a careful, data-informed process to evaluate the current brand name and visual identity—while honoring the organization's legacy and respecting long-time members' attachment to IGRA's historic name.

Proven Process Rooted in Community Input

This approach mirrors our successful process with NAGAAA, now known as iPride Softball. That transition required deep community consultation, careful attention to brand equity, and thoughtful management of stakeholder input. The process begins with Survey #1, distributed to members and key stakeholders, to test how the current name is perceived in terms of relevance, creativity, inclusivity, and emotional resonance. We then host collaborative Zoom sessions to review findings and introduce naming ideation informed by LGBTQIA+ research and competitive analysis.



Gathering Feedback, Building Consensus

Next, we present potential new names (or brand evolutions) with contextual visuals—supporting colors, moodboards, and sample brand marks. A second survey will then gather feedback on both name and visual identity options. Results will be reviewed in a final session with leadership and stakeholders, where we present name rationales, refinements, and visual directions based on community input.

This process ensures:

- ▶ Broad participation and buy-in from your community
- ▶ Emotional connection to legacy is respected
- ▶ Any new or refreshed identity reflects your values, your future, and your audience

Key Steps

The most important element in the rebranding process is consensus management. We provide expert guidance and direction every step of the way to ensure success.

Here are the key steps:

- ▶ Discovery (on-site or via zoom)
- ▶ Competitive Name Analysis
- ▶ Development of Brand Criteria
- ▶ Naming Ideation and Specific LGBTQIA+ Research
- ▶ Brand Name Rationale for Each Name
- ▶ Contextual Visual Support
- ▶ Consensus Management of the Naming Process
- ▶ Domain Name Acquisition (if necessary)

INVESTMENT: \$2500*

* The Brand Name & Brand Mark Exploration may result in a new name for your organization, a need for a new logo (new logo costs separately and outlined below) , or a modernization of your current visual identity, and includes mood boards, color palettes, typography, and more to support a confident brand evolution.

2 Branding Package

Includes logo & business card design

Brand Discovery

The first step involves our team really getting to know your business, your industry, your competition and your customers. This involves meeting with your team, conducting some research, doing customer interviews and really drilling down to the core of how people see you now and how you want them to see you moving forward.

Identity Package

Once we've finished with discovery, we will move into interpreting your brand characteristics in a more visual way. A standard package includes:

- ▶ Logo design
- ▶ Colors/fonts
- ▶ Business card design

Deliverables include:

- ▶ Original custom logo designs presented as a PDF file
- ▶ Business card designs
- ▶ Final logo/business cards to be supplied to client -emailed - in most standard formats
- ▶ Logo needing to be supplied to other vendors - at anytime -after final completion, will be done at no additional expense to client

INVESTMENT: \$2500

3 Brand Guidelines

This is your handbook for how to properly express your brand: where and how to use the logo, colors, fonts and just as importantly, how NOT to use them, in order to consistently communicate your message. This guide book will include:

- ▶ Brand mission
- ▶ Brand story
- ▶ Logo variations (size requirements, spacing, reversed color, monochrome, etc.)
- ▶ Create vector artwork of logo
- ▶ Color palettes
- ▶ Fonts
- ▶ Brand typography (headlines, sub headers, paragraph fonts)
- ▶ Brand imagery

INVESTMENT: \$1500

TOTAL BRANDING INVESTMENT

1. Brand Name & Brand Mark Exploration,
2. Branding Package (includes logo and business card design)
3. Brand Guidelines

Total investment: \$6500. 50% deposit required to begin work OR receive a 10% "Nonprofit discount" when paying the full amount upfront. This price does not include cost of hosting, domains, specialized plugins. Forms of payment accepted are: credit card, debit card, ACH, and check.

4 Website Redesign

Research and Communications Plan:

Before any actual creative work begins, Cultural Sponge conducts extensive background research. We will meet with you to understand your goals, audience needs and project expectations. In addition, we will conduct market, customer and competitive research to gather additional insight. Our research will include:

- ▶ Clarifying goals and objectives
- ▶ Identifying primary and secondary audiences
- ▶ Strategic considerations for online engagement
- ▶ Reviewing current website analytics, creating a navigation map
- ▶ Assessing messaging and content strategy

GOALS & VISION

- ▶ Combine IGRA.com and gay-rodeo.net into one streamlined platform
- ▶ Integrate the Gay & Lesbian Rodeo Heritage Foundation into the main site
- ▶ Improve usability for three core audiences: Fans, Participants, and Admins
- ▶ Highlight the legacy of Cowboy Frank through a dedicated History & Archives section
- ▶ Modernize the brand to appeal to younger LGBTQIA+ audiences while retaining existing equity
- ▶ Increase ticket sales, donations, and participation through storytelling and streamlined systems

CORE FEATURES

Platform Unification

- ▶ Merge IGRA.com, gay-rodeo.net, and the Foundation into one centralized site
- ▶ Consult on domain structure and redirects to preserve SEO equity

Fully Responsive Design

- ▶ Full responsive design for phones, tablets, and desktops
- ▶ Intuitive navigation built for fans, participants, and admin users

Ticketing & Donations

- ▶ Third-party integration with Givebutter (or similar) for:
 - ▶ Event ticketing and RSVPs
 - ▶ One-time and recurring donations
 - ▶ Dedicated giving campaigns or memorials
- ▶ Unified donation stream across all programs and pages

Hall of Fame

- ▶ Searchable Hall of Fame archive with bios, images, and filters by year or name
- ▶ Optional submission form for future nominations

Cowboy Frank Tribute & History Archive

- ▶ Visual tribute to Cowboy Frank, including:
 - ▶ Archival screenshots
 - ▶ Interview quotes or stories
 - ▶ Photo timeline
- ▶ Expandable "History of IGRA" archive using galleries, PDFs, and oral histories

Rebrand & Visual Identity

- ▶ Logo evolution and style update that retains western charm and legacy
- ▶ New colors, typefaces, and graphics to attract a modern LGBTQIA+ audience
- ▶ Style guide and social media templates included

Organizational Leadership & Structure

Pages for:

- ▶ Executive Board & Leadership
- ▶ Trustees
- ▶ Royalty
- ▶ Committee Chairs
- ▶ Member Associations & Regional Chapters
- ▶ Current Partners/Sponsors

Foundation Integration

- ▶ Incorporate Gay & Lesbian Rodeo Heritage Foundation content into main site
- ▶ Ability to accept restricted donations or legacy gifts through Givebutter
- ▶ Timeline, vision, and founder history

Online Store

- ▶ Link to third-party store (e.g., Shopify) with custom call-to-actions and featured product section
- ▶ Branded merchandise spotlight for fundraising

Media & Resources

- ▶ Gallery for event photos, videos, and reels
- ▶ Member-only resources with optional password protection
- ▶ Blog for rodeo stories, event recaps, announcements
- ▶ Downloadable documents (e.g., annual reports, forms, bylaws)

SUGGESTED SITE MAP

- ▶ Home
- ▶ About IGRA
 - ▶ Our Story
 - ▶ Breaking Stereotypes
 - ▶ Cowboy Frank Tribute
- ▶ Events
 - ▶ Upcoming Rodeos (with calendar/tickets)
 - ▶ Past Rodeos Archive
- ▶ Hall of Fame
- ▶ Get Involved
 - ▶ Volunteer
 - ▶ Join
 - ▶ Sponsor
- ▶ Donate
- ▶ Media
 - ▶ Photo Gallery
 - ▶ Videos
 - ▶ Blog
- ▶ Foundation
- ▶ Leadership
 - ▶ Board, Royalty, Chapters, Committees
- ▶ Shop
- ▶ Resources (some password-protected)
- ▶ Contact

GOOGLE ANALYTICS INSTALLATION:

- ▶ Set up and integrate Google Analytics to track website performance and user engagement.

5 Hosting and Security Consultation:

- ▶ Ensure proper setup of website hosting and implement security measures.
- ▶ Conduct a thorough review to ensure all security features are active and functioning.
- ▶ Advise on ongoing hosting and security needs (note: hosting, SSL, and security features are additional costs).

6 Staff Training:

- ▶ Provide a up to 3 Zoom training sessions for staff to familiarize them with website management, content updates, and basic troubleshooting.
- ▶ Record the session for future reference.

7 Accessibility (Recommended - easiest and most affordable way to remain ADA compliant!)

- ▶ **Accessibility Features:** Ensure compliance with accessibility standards such as WCAG (Web Content Accessibility Guidelines) to make the website accessible to users with disabilities.
- ▶ Leveraging accessiBe* Assistive Technology:
 - ▶ Utilize accessiBe's assistive technology to automate accessibility checks and remediation.
 - ▶ accessiBe offers a user-friendly interface that allows us to monitor and address accessibility issues on an ongoing basis.

****Outside Product Cost: accessiBe Standard Version: \$490 per year (up to 1,000 pages and 5,000 visitors per month)***

8 Timeline

- ▶ Discovery + Planning: 2–3 weeks
- ▶ Design + Feedback: 4–5 weeks
- ▶ Development: 5–6 weeks
- ▶ Testing + Launch: 2 weeks
- ▶ Total: ~12–16 weeks

9 Investment

Website Design: \$8,000

Includes content strategy, design, development, page building, training, and basic SEO setup

*** 50% deposit required to begin work OR receive a 10% "nonprofit discount" when paying the full amount upfront. This price does not include cost of hosting, domains, specialized plugins.**

► Maintenance Rate: \$105 per hour for ongoing support.

Thank You!

Thank you for considering our customized proposals for the International Gay Rodeo Association. At Cultural Sponge, we are deeply honored by the opportunity to support an organization with such a rich history and vital mission. We are committed to creating solutions that celebrate your legacy, resonate with your community, and help you engage the next generation of fans, participants, and advocates.

We're excited about the potential to collaborate and contribute to IGRA's continued impact and visibility. If you have any questions, thoughts, or would like to discuss anything further, please don't hesitate to reach out.

Warmly,



Heather Brown, owner
Cultural Sponge

Agreement

Letter of Agreement

This agreement is between International Gay Rodeo Association hereafter referred to as CLIENT, and Cultural Sponge, hereafter referred to as CONTRACTOR.

Revisions

Revisions or alterations to the scope of work or schedule may obligate the CLIENT to additional fees. These may include copy or layout changes made after initial CLIENT approvals. Extensive alterations, such as a change in marketing objectives or project goals, shall be considered new work and will require that this agreement be amended with a change order to reflect the revised scope of work.

Project Pricing

50% deposit due for projects over \$1000 and/or projected completion takes longer than 30 days. 50% due when project is completed. A nonprofit discounted rate of 10% is given if client wishes to pay in full when work begins.

Upon receipt of full payment, the CLIENT is hereby granted exclusive and unlimited usage and reproduction rights to the final designs prepared for the CLIENT as part of this project.

Promotion

Cultural Sponge shall have the right to document the completed work, and to reproduce, publish and display such documentation for promotional purposes.

Project Assumptions

The following assumptions have been made in this estimate. Any changes to these assumptions may result in a change of price.

- ▶ Client is responsible for acquiring and supplying all necessary product photography (which may be detailed in a different proposal, upon client request), as well as any related licensing unless otherwise indicated in this proposal.
- ▶ Client will be responsible for gathering login and password information as well as any additional signing or login information required.
- ▶ Client is responsive with timely feedback and any collateral materials that may be necessary. Timely feedback is defined within 3 business days of last inquiry regarding project. Delays in response can affect overall time line of project completion.
- ▶ The cost of any stock media used in the campaign is not included in this estimate unless otherwise indicated in this proposal.
- ▶ If client cancels the project, the client agrees to forfeit their deposit or pay for the work that's been completed, whichever is greater.

Errors

CLIENT has responsibility to proofread and review all work produced during the project. As a result, the client is fully responsible for any errors in spelling, typography, illustrative layout, photography or other errors discovered after printing or reproduction or for any work performed by third-parties selected by the CLIENT.

IGRA Representative

Heather Brown, Cultural Sponge

Testimonials

"You have been a true delight, Heather - and definitely added brilliance to our advertising campaign! Thank you so much for everything you do for Aunt Rita's Foundation. We truly appreciate the support of Cultural Sponge and look forward to another year working with you! Thank you!"

- **Kit Kloeckl, Executive Director**

"Thanks for what you did and do for Phoenix Pride and our city."

- **Phil Gordon, former Phoenix Mayor**

"Cultural Sponge has been an absolute pleasure to work with. It's wonderful to have formed such a strong relationship with them, they really understand who we are as an organization and what Phoenix Pride's message is to the public. Heather spends a great deal of time sitting in brainstorming meetings with the Pride team, she really listens to the customer and gives you exactly what you are looking for. I look forward to working with Cultural Sponge on future projects."

- **Brandi Sokolosky, Former Executive Director, Phoenix Pride**

"You (Heather) have contributed beyond expectation to the development of student knowledge and skill set in the area of Marketing. Thank you!"

- **Clarissa Davis Ragland, Estrella Mountain Community College, Department Head Chair**

"Cultural Sponge is great to work with. They are able to understand the overall vision of what we need and incorporate our sensibilities in a way that is tasteful and creative."

- **Angela Hughey, One Community**

References

ANGELA HUGHEY

President, ONE Community
angela@onecommunity.co
602.284.1418

DEB TAYLOR

President, Flagstaff Pride
deb@flagstaffpride.org
928.699.7521

ERIC CARLYLE

CEO,
Compete Sports Diversity
eric.carlyle@competediversity.com
480.688.2080

Software Administration and Development Agreement

1 Parties

This Work for Hire Agreement ("Agreement") is made effective as of December 1, 2025 and establishes the relationship between

Saites Software LLC
4727 E Fryc Rd
Phoenix, AZ 85048
alexander@saites.dev
(the "Developer")

and

IGRA
PO BOX 460504
AURORA CO 80046-0504
(the "Client")

for services related to the maintenance and development of the Client's information technology and data processing needs.

2 Services and Responsibilities

Subject to the terms and conditions of this Agreement, the Client hereby retains the services of the Developer to consult, design, develop, maintain, and administer software, websites, and services in accordance with the Client's requirements and priorities; these Administrative Services and Development Services, described below, collectively form "the Work".

2.1 Administrative Services

In the scope of Administrative Services, the Developer will, on behalf of the Client, (a) manage domain registration and DNS records for up to 10 domains; (b) manage up to 20 email and SFTP accounts across those domains; (c) provide or arrange hosting for web content for those domains; (d) configure and maintain TLS certificates for those web servers; (e) provide routine backups of site files and key configuration of those domains. (f) make minor updates to web content hosted at those domains; and (g) respond to Client requests within seven business days.

2.2 Development Services

Administrative Services *explicitly exclude* site redesigns, migrations, service integrations, and development of new features, services, or applications; such services are "Development Services".

In the scope of Development Services, the Developer will (a) work with the Client to identify the key requirements and priorities based on the Client's goals; (b) advise the Client of appropriate and reasonable solutions within the scope of the Developer's professional experience; (c) design and develop software in alignment with the Client's requirements and priorities ("the Software"); (d) provide written descriptions of planned work along with estimates of the time required; (e) deploy and administer the Software, or provide sufficient documentation and instruction for the Client to do so; (f) use reasonable efforts to deliver the Work to the Client as soon as practicable; and (g) notify the Client promptly of delays.

2.3 Client Responsibilities

The Client will (a) establish and communicate the goals and priorities of the Work; (b) review software and content as it is developed or deployed; and (c) provide assistance and cooperation to the Developer in order to complete the Work timely and efficiently.

At the Client's written request for Development Services, the Client and Developer will arrange periodic meetings to support this collaboration.

The Client shall be responsible for expenses related to domain registration and transfer, content storage and hosting, email relay services, and other expenses arising from the procurement of products or services required to implement the Work. Third-party expenses will be billed to the Client at cost, or paid directly by the Client, as agreed upon in writing.

The Client shall be responsible for making, at its own expense, any changes or additions to the Client's current systems, software, and hardware that may be required to support operation of the Work, as well as any licensing charges required to integrate the Software with third-party systems used by the Client.

3 Compensation and Billing

In consideration for the Administrative Services provided as described by this Agreement, the Client agrees to pay the Developer a retainer of \$30.00 per month.

In consideration for the Development Services provided as described by this Agreement, and upon the Client's written request of such services, the Client agrees to pay the Developer at a rate of \$158.51 per hour.

At the Client's written request for Development Services, the Client and Developer will arrange a meeting to determine scope of work and initial requirements. Such meetings will be billed at the same rate as Development Services, though the Developer reserves the exclusive right to discount this cost or to provide an initial estimate of work without charge.

The Developer will track time worked on Development Services and provide an invoice to the Client at the end of each calendar month indicating the Administrative Services fee, Development Services time worked, third-party fees, any other fees or taxes as applicable, and total amount due. The Client will make payment to the Developer in US dollars by check or electronic transfer within 30 days of receipt of the invoice.

4 Term and Termination

This Agreement is effective as of the Effective Date and will continue in full force and effect until terminated as provided in this Agreement.

Either Party may terminate this Agreement without cause upon 60 days advance with written notice. In the event the Client terminates this Agreement without cause, the Client agrees to pay the Developer for all work performed up to the date of termination. If additional payment is due, the Client agrees to pay within 30 days of the Client's written notification of termination.

Either Party may notify the other of changes in availability. The Client may request in writing that no work be performed and no charges assessed during periods of unavailability.

Each Party may terminate this Agreement upon material breach by the other Party of one or more of the terms and conditions of this Agreement, provided that the breaching Party is notified in writing of the material breach and such breach is not cured within 7 days after receipt of such written notice.

The Client's termination of this Agreement will not relieve the Client of its obligations to pay for any work performed. If the Developer terminates this Agreement due to Client's default: (a) the Client shall, within 5 days of such termination, deliver to the Developer all copies and portions of the Software and related materials and documentation in its possession furnished by the Developer under this Agreement; and (b) all amounts payable or accrued to the Developer under this Agreement shall become immediately due and payable. Termination for breach will not alter or affect the terminating Party's right to exercise any other remedy for breach.

5 Intellectual Property Rights

The Developer agrees that the development of the Software (but excluding “Developer Tools”, described below) is “work made for hire” within the meaning of the Copyright Act of 1976, as amended from time to time, and that the Work shall be the sole property of the Client. Though Development Tools shall remain the property of the Developer, the Developer grants the Client a perpetual, royalty-free license to use such Developer Tools as originally incorporated into the Work.

“Developer Tools” means the materials, information, trade secrets, generic programming codes and segments, algorithms, methodologies, processes, tools, data, documents, notes, programming techniques, reusable objects, routines, formulae and templates that: (a) are developed prior or incidental to the Software and utilized by Developer in connection with the Software; (b) are designed to perform generalized functions not specific to the particular requirements of the Client or the Software; (c) do not contain any of the Client’s confidential information or other information or items provided by the Client; and (d) cannot reasonably be expected to provide the Client an advantage over its competitors.

To the extent any Work, excluding Developer Tools, created by the Developer for the Client does not qualify as a “work made for hire” under applicable law, the Developer hereby irrevocably and unconditionally assigns to the Client, without further compensation, all of its right, title and interest in and to the Work and any and all related patents, copyrights, trademarks, and trade names in the United States and elsewhere.

These assignments are conditioned upon full payment of the compensation due to the Developer under this Agreement.

6 Third Party Products and Services

The Client recognizes that the functionality of the Work may necessarily rely upon software or services that are provided and maintained by third parties, and that the functionality of the Software may be negatively impacted, rendered non-functional, or become prohibitively expensive in the event that those third parties make changes to their software, services, or pricing.

The Client shall be responsible for hosting expenses, software licensing expenses, or other expenses arising from the procurement of products or services required to implement the Work.

The Developer shall assign to the Client the maintenance and support rights or obligations for any third party products, services, equipment, or interfaces that are used in the Software and are available through the respective vendors or manufacturers of such content. The Developer shall not use any unlicensed intellectual property in the Software, nor shall the Developer use any Restricted Intellectual Property of any third party without the Client’s consent.

“Restricted Intellectual Property” is intellectual property which if included, incurs restrictions on the use of the Work beyond minimal requirements such as attribution, disclaimers, or permission to use the property. In particular, this definition permits the Developer to include software licensed under a permissive license, such as the BSD, MIT, or Apache licenses.

7 Warranties and Disclaimers

The Developer warrants the Work will be performed in a workmanlike manner, and in conformity with generally prevailing industry standards. The Client must report any material deficiencies in the Work to the Developer in writing within 30 days after the Client receives the Work. The Client’s exclusive remedy for the breach of this warranty will be the re-performance of the Work within a commercially reasonable time. This warranty is exclusive and is in lieu of all other warranties and any oral or written representations, proposals, or statements made on or prior to the effective date of this agreement.

The Software furnished under this Agreement is provided on an “as is” basis, without any warranties or representations express, implied or statutory, including without limitation, warranties of quality, merchantability or fitness for a particular purpose. Nor are there any warranties created by a course of dealing, course of performance or trade usage. The Developer does not warrant that the software will meet the Client’s needs or be free from errors or that the operation of the software will be uninterrupted.

The Developer makes no warranty of any kind, whether express or implied, with regard to any products, services, software, content, equipment, or hardware obtained from or maintained by third parties.

The Developer warrants the Software will not infringe on any copyright, patent, trade secret or other intellectual property interest of any third party. The Developer will indemnify and hold the Client harmless from and against all such infringement claims, losses, suits and damages including, but not limited to, attorney's fees and costs. Following any bona-fide claim of infringement, the Developer shall promptly correct the Software so as not to be infringing, or secure (at its own expense) the right of Client to use the Software without infringement.

8 Limitation of Liability

Neither Party will be liable to the other Party for any indirect, incidental, consequential, special, punitive or exemplary damages arising as a result of or related to performance of the Work, regardless of the type of claim and even if that Party has been advised of the possibility of such damages, such as, but not limited to, lost profits, loss of revenue or anticipated profits or lost business. To the extent allowed by law, the Client will indemnify and hold the Developer harmless against any claims incurred by the Developer arising out of or in conjunction with the Client's breach of this agreement, as well as reasonable costs, expenses, and attorney's fees incurred therein.

The Developer shall not be responsible for delays or failures in performance resulting from acts beyond the control of the Developer, including, without limitation, acts of God, strikes, riots, acts of war, epidemics, fire, communication and power line failures, earthquakes, and hurricanes.

9 Confidentiality

All information relating to the Client that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by the Developer and will not be disclosed or used by the Developer except to the extent that such disclosure or use is reasonably necessary to the performance of the Developer's duties and obligations under this Agreement or is otherwise required by law.

All information relating to the Developer that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by the Client and will not be disclosed or used by the Client except to the extent that such disclosure or use is reasonably necessary to the performance of the Client's duties and obligations under this Agreement or is otherwise required by law.

These obligations of confidentiality will extend for a period of 3 years after the termination of this Agreement, but will not apply with respect to information that is independently developed by the Parties, lawfully becomes a part of the public domain, or of which the Parties gain knowledge or possession free of any confidentiality obligation.

10 Independent Contractor

The Developer operates an independent business and is providing services for the Client as an independent contractor. The Developer is not an employee of Client, and services rendered for the Client do not establish any right to unemployment benefits or any other right arising from an employment relationship. The Developer is responsible for all tax liability associated with payments received from or through the Client and the Client will not withhold any taxes from payments to the Developer.

The Developer shall not be eligible for any benefits given by the Client to its employees. Nothing in this Agreement will be deemed to create an agency, partnership, or joint venture between the Parties. Neither Party has authority to bind the other or incur any liability or otherwise act on behalf of the other Party.

At its own expense, the Developer may use employees or subcontractors to develop the Software or otherwise complete the Work.

11 Applicable Law

This Agreement shall be governed by and construed in accordance with the laws of Arizona. Any disputes arising out of or in connection with this Agreement shall be subject to the exclusive jurisdiction of the courts of Arizona.

12 Severability and Modification

In case of any one or more of the provisions of this Agreement should be held invalid, illegal or unenforceable, each such provision shall be modified, if possible, to the minimum extent necessary to make it valid and enforceable, or if it cannot be so modified, then severed, and the remaining provisions contained in this Agreement shall not in any way be affected or impaired. Neither Party's failure to enforce strict performance of any provision of this Agreement will constitute a waiver of a right to subsequently enforce such a provision. No written waiver shall constitute, or be construed as, a waiver of any other obligation or condition of this Agreement.

Modification, extension or waiver of this Agreement shall be valid if and only if made in writing and signed by an authorized representative of each Party.

The undersigned agrees to the terms of this Agreement:

BRIAN HELANDER- PRESIDENT

Client

Signature

11.17.2025

Date

Alexander J. Saites

Developer

Signature

November 17, 2025

Date

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

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

A For the 2024 calendar year, or tax year beginning 01/01/2024 and ending 12/31/2024	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization INTERNATIONAL GAY RODEO ASSOC INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO Box 460504 City or town, state or province, country, and ZIP or foreign postal code Aurora, CO 80046-0504 F Name and address of principal officer: Brian Helander PO Box 460504, Aurora, CO 80046-0504 H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number
D Employer identification number 84-1017597 E Telephone number 303-517-4590 G Gross receipts \$ 207,133	
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	
J Website: www.igra.com	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: 1985 M State of legal domicile: CO

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: IGRA supports country/western sports heritage through education, training, competition and recognition in rodeo and other associated activities by developing, enhancing, and maintaining standards of amateur rodeo production, competition, and sportsmanship.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	60
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	108,262	119,045
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,890	17,130
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	357	321
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-30,242	-16,265
		93,267	120,231
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	76,767
14 Benefits paid to or for members (Part IX, column (A), line 4)		1,300	8,250
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0	0
16a Professional fundraising fees (Part IX, column (A), line 11e)		7	221
b Total fundraising expenses (Part IX, column (D), line 25)		0	0
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		76,767	72,821
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		78,074	81,292
19 Revenue less expenses. Subtract line 18 from line 12	15,193	38,939	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	140,681	191,207
	22 Net assets or fund balances. Subtract line 21 from line 20	58,176	69,763
		82,505	121,444

Part II Signature Block

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

Sign
Here

Signature of officer

Date

Michael Lentz, Director

Type or print name and title

Paid
Preparer
Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2024)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission: IGRA supports country/western sports heritage through education, training, competition and recognition in rodeo and other associated activities by developing, enhancing, and maintaining standards of amateur rodeo production, competition, and sportsmanship.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 73,330 including grants of \$ 8,250) (Revenue \$ 0)
Support gay country/western sports heritage via sanctioned rodeos and World Gay Rodeo Finals event held annually. Involved multiple competitors, rodeo schools and training clinics. Annual convention is held to improve standards of competition; to recognize achievements of individuals and member organizations; to develop current and future leaders; and to build and maintain historical archives for the sport of gay rodeo. In 2024, there were eleven (11) sanctioned rodeos plus the World Gay Rodeo Finals (held in El Reno, OK) involving 785 competitors in 6,634 events, four (4) rodeo training schools (DS, MO, AS, RR), and five (5) new Hall of Fame inductees at the annual IGRA Convention held in Grand Rapids, MI. There were four (4) donations totaling \$6,250 directed through the IGRA Royalty program.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
 (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 73,330

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	☒	☐
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	☒	☐
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	☐	☒
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	☐	☒
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	☐	☒
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	☐	☒
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	☐	☒
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	☐	☒
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	☐	☒
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	☐	☒
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	☐	☒
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	☐	☒
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	☐	☒
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	☐	☒
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	☐	☒
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	☐	☒
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	☐	☒
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	☐	☒
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	☐	☒
14a Did the organization maintain an office, employees, or agents outside of the United States?	☐	☒
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	☐	☒
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	☐	☒
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	☐	☒
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	☐	☒
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	☒	☐
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	☐	☒
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	☐	☒
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	☐	☐
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	☐	☒

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	✓
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 Schedule J	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c 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	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	✓
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-EZ? If "Yes," complete Schedule L, Part I	25b	✓
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	✓
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	✓
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	✓
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	✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
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	✓
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	✓

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

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

Yes No

2a	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	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	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				✓
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a				✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a				✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
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				✓
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?	7c				✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
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?	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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
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	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15				✓
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16				✓
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17				

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

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

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	20											
b Enter the number of voting members included on line 1a, above, who are independent		20										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2									
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3								
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				4								
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				5								
6 Did the organization have members or stockholders?				6								
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				7a								
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				7b								
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:												
a The governing body?				8a								
b Each committee with authority to act on behalf of the governing body?				8b								
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9								

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CO
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

David G Hill, (303)517-4590

PO Box 460504, Aurora, CO 80046-0504

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Sammy Simpkin	3.00									
Trustees chair (RRRA)		✓						0	0	0
Guy Puglisi	2.50									
Trustees vice chair (NGRA)		✓						0	0	0
Robert Thurtell	2.50									
Trustees 2nd vice chair (CGRA)		✓						0	0	0
Michael Lentz	4.00									
Director (ASGRA)		✓						0	0	0
Mark Christensen	2.00									
Director (AGRA)		✓						0	0	0
Chuck Browning	3.00									
Director (CRGRA)		✓						0	0	0
Lisa Smith	2.00									
Director (DSRA)		✓						0	0	0
Wes Givens	2.00									
Director (DSRA)		✓						0	0	0
David Lawson	2.00									
Director (GSGRA)		✓						0	0	0
Candy Pratt	2.00									
Director (GPRA)		✓						0	0	0
Anthony Valdez	2.00									
Director (ILGRA)		✓						0	0	0
Scott Korff	2.00									
Director (MIGRA)		✓						0	0	0
Kenneth Hall	2.00									
Director (MGRA)		✓						0	0	0
Dave Henzel	2.00									
Director (NMGRA)		✓						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Monique Zimbelman	2.00									
Director (NMGRA)		✓						0	0	0
Chris Tobin	2.00									
Director (NSGRA)		✓						0	0	0
Tim Smith	2.00									
Director (TGRA)		✓						0	0	0
Kevin Hillman	2.00									
Director (UGRA)		✓						0	0	0
Brian Helander	16.00									
President				✓				0	0	0
Michael Vrooman	5.00									
Vice President				✓				0	0	0
Gene Fraikes	12.00									
Secretary				✓				0	0	0
David Hill	10.00									
Treasurer				✓				0	0	0
Tommy Channel	3.00									
Executive Director					✓			0	0	0
1b Subtotal								0	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								0	0	0
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization								0		

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		✓
4		✓
5		✓

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
None		

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a 0					
	b	Membership dues	1b 30,098					
	c	Fundraising events	1c 40,134					
	d	Related organizations	1d 0					
	e	Government grants (contributions)	1e 0					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 48,813					
	g	Noncash contributions included in lines 1a-1f	1g \$ 0					
	h	Total. Add lines 1a-1f		119,045				
	Program Service Revenue			Business Code				
2a		IGRA University Registration	611690	1,150	1,150	0	0	
b		Convention registration	813990	14,080	14,080	0	0	
c		Royalty contest reg'n	813990	1,900	1,900	0	0	
d								
e								
f		All other program service revenue . .		0	0	0	0	
g		Total. Add lines 2a-2f		17,130				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		321	321	0	0	
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0	
	5	Royalties		0	0	0	0	
	6a	Gross rents	(i) Real	(ii) Personal				
			0	0				
			0	0				
	b	Less: rental expenses	0	0				
	c	Rental income or (loss)	0	0				
	d	Net rental income or (loss)		0	0	0	0	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			0	0				
			0	0				
	b	Less: cost or other basis and sales expenses	0	0				
	c	Gain or (loss)	0	0				
	d	Net gain or (loss)		0	0	0	0	
	8a	Gross income from fundraising events (not including \$ 40,134 of contributions reported on line 1c). See Part IV, line 18	8a 70,212					
	b	Less: direct expenses	8b 86,902					
c	Net income or (loss) from fundraising events	-16,690		0	-16,690			
9a	Gross income from gaming activities. See Part IV, line 19	9a 0						
b	Less: direct expenses	9b 0						
c	Net income or (loss) from gaming activities	0	0	0	0			
10a	Gross sales of inventory, less returns and allowances	10a 0						
b	Less: cost of goods sold	10b 0						
c	Net income or (loss) from sales of inventory	0	0	0	0			
Miscellaneous Revenue			Business Code					
	11a	assessments	813990	140	140	0	0	
	b	room commissions	813990	285	285	0	0	
	c							
	d	All other revenue		0	0	0	0	
e	Total. Add lines 11a-11d		425					
12	Total revenue. See instructions			120,231	17,876	0	-16,690	

Part IX Statement of Functional Expenses**Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).**Check if Schedule O contains a response or note to any line in this Part IX ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	8,250	8,250		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
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	0	0	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	221	0	221	0
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	9,600	9,600	0	0
12 Advertising and promotion	5,035	5,035	0	0
13 Office expenses	5,692	5,452	240	0
14 Information technology	3,406	3,117	289	0
15 Royalties	0	0	0	0
16 Occupancy	10,896	10,896	0	0
17 Travel	7,859	4,752	3,107	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	15,447	15,447	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	1,404	0	1,404	0
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a awards	5,522	5,522	0	0
b taxes, licenses & fees	4,413	4,314	99	0
c fund raising materials	2,602	0	0	2,602
d audio/visual expense	945	945	0	0
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	81,292	73,330	5,360	2,602
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	11,164	1	5,463
	2 Savings and temporary cash investments	127,557	2	171,204
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	1,610	4	1,980
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	350	9	12,560
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	140,681	16	191,207	
Liabilities	17 Accounts payable and accrued expenses	41,844	17	40,684
	18 Grants payable	16,332	18	29,079
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	58,176	26	69,763
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	0
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	0
	31 Retained earnings, endowment, accumulated income, or other funds	82,505	31	121,444
	32 Total net assets or fund balances	82,505	32	121,444
33 Total liabilities and net assets/fund balances	140,681	33	191,207	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	120,231
2	Total expenses (must equal Part IX, column (A), line 25)	2	81,292
3	Revenue less expenses. Subtract line 2 from line 1	3	38,939
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	82,505
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	121,444

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

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	✓
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	✓
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Name of the organization

INTERNATIONAL GAY RODEO ASSOC INC

Employer identification number

84-1017597

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	13,082	30,590	85,926	123,151	136,175	388,924
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . .	0	0	0	0	0	0
4 Total. Add lines 1 through 3 . . .	13,082	30,590	85,926	123,151	136,175	388,924
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4						388,924

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4 . . .	13,082	30,590	85,926	123,151	136,175	388,924
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . .	18	4	5	357	321	705
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . .	133	960	1,733	451	425	3,702
11 Total support. Add lines 7 through 10						393,331
12 Gross receipts from related activities, etc. (see instructions) . . .					12	0
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . .						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . .	14	98.88 %
15 Public support percentage from 2023 Schedule A, Part II, line 14 . . .	15	97.66 %
16a 33¹/₃% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization . . .		☒
b 33¹/₃% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here . The organization qualifies as a publicly supported organization . . .		☐
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . .		☐
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . .		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . .		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33¹/₃% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33¹/₃%, and line 17 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

b 33¹/₃% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33¹/₃%, and line 18 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020 . . .			
b Excess from 2021 . . .			
c Excess from 2022 . . .			
d Excess from 2023 . . .			
e Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A, Part II, Line 10 - IGRA received \$140 in late fee income. We also received \$285 from the host hotel at IGRA University as
commision on our room sales for the event.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

INTERNATIONAL GAY RODEO ASSOC INC

Employer identification number

84-1017597

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

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

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

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		World Gay Rodeo Finals (event type)	(event type)	(total number)	
Revenue	1 Gross receipts	110,346			110,346
	2 Less: Contributions	40,134			40,134
	3 Gross income (line 1 minus line 2)	70,212			70,212
Direct Expenses	4 Cash prizes	38,376			38,376
	5 Noncash prizes	8,001			8,001
	6 Rent/facility costs	29,104			29,104
	7 Food and beverages	5,170		0	5,170
	8 Entertainment	0		0	0
	9 Other direct expenses	6,250			6,250
	10 Direct expense summary. Add lines 4 through 9 in column (d)				86,901
	11 Net income summary. Subtract line 10 from line 3, column (d)				-16,689

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c** If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

INTERNATIONAL GAY RODEO ASSOC INC

Employer identification number

84-1017597

Form 990, Part VI, Section B, Line 11b - Members of the governing body are provided with copies of the draft Form 990 and are given the opportunity to review the materials used to prepare it, or ask questions and provide suggestions regarding the details of the filing.

Form 990, Part VI, Section B, Line 12c - Each board members is required to review the conflict of interest policy and to sign a statement of no conflict or to reveal any existing conflicts at the first board meeting of each fiscal year. Members are advised to monitor and report any conflicts that they perceive during the year and are required to report those to the board. They are also required to recuse themselves from any vote on a question, policy, or financial interest in which a conflict exists or that they can anticipate may arise.

Form 990, Part VI, Section B, Line 15 - The organization has no paid employees, nor do we expect to ever have paid directors, or officers. If we did, we would develop a process to determine and monitor compensation.

Form 990, Part VI, Section C, Line 19 - Our governing documents, financial statements, most recent tax returns, conflict of interest, and all other policies are publicly available on www.igra.com. We are also able to forward this information electronically upon request.

Form 990, Part IX, Line 11g - Computer services for the development of customized rodeo registration and data processing software.

Reasonable Cause Explanations

Explanation

Form 8868, Application for Extension of Time to File an Exempt Organization Return, was filed on a timely basis. The due date for this package is 15 November 2025. It is being filed on time.



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INTERNATIONAL GAY RODEO ASSOC INC

84-1017597

2024 IRS Form 990

1/1/2024 - 12/31/2024

Current Status: **Accepted**

Congratulations, this filing was accepted by the entities listed below.

Next Step: Congratulations. This Filing was accepted. Thank you for using the 990 Online system for electronically filing your return(s). We hope you come back again next year.

[Control Panel](#)
[E-file Steps](#)

[Form 990 / Sch A / Statements](#)
 [Schedule B](#)
 [Form 8453 Signature Form](#)
 [Form 8453 Signature Form - Signed](#)

Filing Checklist

No.	Step	Status	Description	Delivery Actions
1	Edit IRS Form 990:	☒ OK	Completed by Michael Lentz, Director on 11/13/2025 2:44:05 PM	E-file
2	990 Online Usage Fee:	☒ OK	Payment of \$41 was received by PayPal on 11/13/2025 2:52:04 PM	
3	Authentication (electronic signature):			
	» Michael Lentz, Director	☒ OK	Completed on 11/13/2025 2:59:11 PM	
4	Signature Form:	☒ OK	Completed on 11/13/2025 2:59:11 PM	

Delivery Status

No.	Return	Delivery Status	Description	Postmark
1	IRS Form 990	E-file Accepted	Congratulations. This Return was Accepted on 11/13/2025	11/13/2025 2:59:11 PM

Please see our [technical support page](#) if you have questions or problems using this website.

Concerned about your privacy? Please view our [privacy policy](#).

This website best viewed on a desktop or laptop/notebook computer with a screen resolution of 1024 X 768.



Gene Fraikes <genefraikes@gmail.com>

Fw: Website Public Report & MIGRA Announcements

1 message

cboyride@aol.com <cboyride@aol.com>
To: Gene Fraikes <genefraikes@gmail.com>

Thu, Nov 13, 2025 at 1:33 PM

Sent from the all new AOL app for iOS

Begin forwarded message:

On Wednesday, November 12, 2025, 3:45 PM, Scott Korff <scott.korff@icloud.com> wrote:

Chuck/Brian,

Below is the details of the status of the gay-rodeo.net website. Brian I cc'ed you on this, because I communicated with Chuck yesterday that I received a flight disruption notice from Frontier Airlines and my flight was changed to Thursday Afternoon from Wednesday. I won't get into DIA until around 5pm. I asked Chuck to integrate my updates into the Marketing Report is possible.

Website Public

- A new gay-rodeo.net website will be uploaded this weekend. The new site integrates Convention/IGRA Store and Finals into one site. The landing page will direct visitors to user specific portions of the page. (i.e. Spectator / IGRA Member) This way the content will be specific to the person visiting the site.
- University registration will be uploaded with the new site as well.
- The internal order system is replaced with a platform driven by Jotform. Jotform provides better output and more options for email forwarding.
- The back of house (IGRA member) side of the store will include additional payment options for things such as Annual Membership and fees, etc. (I tested this feature by paying MIGRA's Membership for 2026 with the form) It automatically forwarded the renewal to David Hill.
- A file server function for storing and sharing documents, photos, etc.
- A website update request form for any needed changes to the site.
- I have also spoken to a couple of individuals who will assist in maintaining and editing the site when needed.

I feel this will serve us better after the few years we've been working with the current sites. I wanted to integrate and simplify all of the sites into one location. Automatic formatting for tablet and phone are also integrated.

MIGRA Announcements

We've had quite a year getting re-organized and back on track. We will be producing our first Rodeo School in September. We hope to see many people there. We have also begun our campaign and preparations for Great Lakes Regional Rodeo 2027.

We're happy to present a 2026 Royalty Team

Mr. MIGRA - Jason Gierman
Mr. MIGRA 1st Runner Up - Andrew Johnson
Ms. MIGRA - Shelby Lynn

We look forward to our new Royalty Team coming out to IGRA Events and rodeos next season. And we will look forward to having MIGRA Royalty participate in IGRA Royalty Competition next year.

Thank You and I'll see you this weekend!

Scott Korff
MIGRA President/Trustee