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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

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

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements.

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 04-01-2009

, and ending 03-31-2010

B Check if applicable

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

Please use IRS label or print or type.
See Specific Instructions.

C Name of organization NORTHERN BIG HORN MOUNTAIN RECREATION ASSOCIATION	D Employer identification number 26-0278528
Number and street (or P O box, if mail is not delivered to street address) PO BOX 159	E Telephone number (307) 461-0186
City or town, state or country, and ZIP + 4 DAYTON, WY 82836	F Group Exemption Number ►

* Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► N/A

J Tax-Exempt status (check only one) 501(c) (4) (insert no) 4947(a)(1) or 527

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

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 57,520

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	11,864
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	
4 Investment income	4	
5a Gross amount from sale of assets other than inventory	5a	3,950
b Less cost or other basis and sales expenses	5b	2,481
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	1,469
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ►		
a Gross revenue (not including \$ 6,864 of contributions reported on line 1) <input checked="" type="checkbox"/>	6a	41,706
b Less direct expenses other than fundraising expenses	6b	41,706
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less cost of goods sold	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe ►)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	13,333
10 Grants and similar amounts paid (attach schedule)	10	
11 Benefits paid to or for members	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	
14 Occupancy, rent, utilities, and maintenance	14	1,959
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe ►)	16	616
17 Total expenses. Add lines 10 through 16	17	2,575
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	10,758
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	34,460
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20	21	45,218

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

22 Cash, savings, and investments	29,923	22	35,542
23 Land and buildings		23	
24 Other assets (describe ►)	4,537	24	9,676
25 Total assets	34,460	25	45,218
26 Total liabilities (describe ►)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	34,460	27	45,218

(A) Beginning of year	(B) End of year	
29,923	22	35,542
	23	
4,537	24	9,676
34,460	25	45,218
	26	
34,460	27	45,218

Part V Other Information (Note the statement requirements in the instructions for Part V.)			Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No	
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34		No	
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T				
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?	35a		No	
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b			
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a			
b Did the organization file Form 1120-POL for this year?	37b		No	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		No	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39 <i>Section 501(c)(7) organizations.</i> Enter	39a			
a Initiation fees and capital contributions included on line 9	39a			
b Gross receipts, included on line 9, for public use of club facilities	39b			
40a <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____				
b <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		No	
c <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____				
d <i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax on line 40c reimbursed by the organization ► _____				
e <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No	
41 List the states with which a copy of this return is filed ► _____				
42a The organization's books are in care of ► RICKEY J YOUNG Telephone no ► (307) 752-8444 PO BOX 159 Located at ► DAYTON, WY ZIP + 4 ► 82836				
b 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)?	42b		No	
If "Yes," enter the name of the foreign country ► _____				
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		No	
If "Yes," enter the name of the foreign country ► _____				
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43				
44 Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44		No	
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45		No	

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	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	46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
	b If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(f) Total number of other employees paid over \$100,000 ► _____

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000 ► _____

Please Sign Here	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		
	***** Signature of officer <u>RICKEY J YOUNG PRESIDENT</u> Type or print name and title	Date 2010-11-15	Date

Paid Preparer's Use Only	Preparer's signature <u>ANNETTE M RINALDO</u>	Date 2010-12-30	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>PRADERE MOHATT & RINALDO LLP PO BOX 603</u>			EIN <input type="checkbox"/>
	SHERIDAN, WY 828010603			Phone no <input type="checkbox"/> (307) 672-6494

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

Additional Data

Software ID:
Software Version:
EIN: 26-0278528
Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
RICKEY J YOUNG PO BOX 159 DAYTON, WY 82836	PRESIDENT 0	0		
ROBERTA A YOUNG PO BOX 159 DAYTON, WY 82836	SECRETARY 0	0		
BRETT WOOD PO BOX 159 DAYTON, WY 82836	VICE PRES 0	0		
ANDY WALLEN PO BOX 159 DAYTON, WY 82836	TREASURER 0	0		

SCHEDULE G
(Form 990 or 990-EZ)Supplemental Information Regarding
Fundraising or Gaming Activities

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceComplete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION

Employer identification number

26-0278528

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and e-mail solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> 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 activities? Yes No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table

(i) Name 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			
Total						

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 ANNUAL FUND RAI (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .	48,570		48,570
	2 Less Charitable contributions . . .	6,864		6,864
	3 Gross income (line 1 minus line 2) . . .	41,706		41,706
Direct Expenses	4 Cash prizes . . .			
	5 Non-cash prizes . . .			
	6 Rent/facility costs . . .			
	7 Food and beverages . . .			
	8 Entertainment . . .			
	9 Other direct expenses . .	41,706		41,706
10 Direct expense summary Add lines 4 through 9 in column (d)				41,706
11 Net income summary Combine lines 3, column d, and line 10.				

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

	(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			
Direct Expenses	2 Cash prizes			
	3 Non-cash prizes			
	4 Rent/facility costs			
	5 Other direct expenses . .			
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d)			
	8 Net gaming income summary Combine lines 1, column d, and line 7			

9 Enter the state(s) in which the organization operates gaming activities	Yes	No
a Is the organization licensed to operate gaming activities in each of these states?	9a	No
b If "No," Explain _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	No
b If "Yes," Explain _____		
11 Does the organization operate gaming activities with nonmembers?	11	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?	12	No

	Yes	No
13 Indicate the percentage of gaming activity operated in	<input type="checkbox"/> 13a <input type="checkbox"/> 13b	
a The organization's facility	<input type="checkbox"/> 13a <input type="checkbox"/> 13b	
b An outside facility	<input type="checkbox"/> 13a <input type="checkbox"/> 13b	
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ► <u>RICKEY J YOUNG</u>		
Address ► <u>PO BOX 159</u> <u>DAYTON, WY 82836</u>		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<input type="checkbox"/> 15a <input type="checkbox"/> No	
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c If "Yes," enter name and address		
Name ► _____		
Address ► _____		
16 Gaming manager information		
Name ► _____		
Gaming manager compensation ► \$ _____		
Description of services provided ► _____		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> 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?	<input type="checkbox"/> 17a <input type="checkbox"/> No	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____		

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment
Sequence No 67Department of the Treasury
Internal Revenue Service

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return NORTHERN BIG HORN MOUNTAIN RECREATION ASSOCIATION	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 26-0278528
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Part I Election To Expense Certain Property Under Section 179*Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction Enter the smaller of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10			
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11			
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12			
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 11 ►	13			

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,959

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs		S/L
c 40-year			40 yrs	MM	S/L

Non-Res Prop Type 1 count 0 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 0

Part IV Summary (see instructions)

21 Listed proper

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	1,959
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25	Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)				25			

26 Property used more than 50% in a qualified business use

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31						
32						
33						
34	Yes	No	Yes	No	Yes	No
35						
36						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	
39	Do you treat all use of vehicles by employees as personal use?	
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)	

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) A amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) A amortization for this year
42	A amortization of costs that begins during your 2009 tax year (see instructions)				

43	A amortization of costs that began before your 2009 tax year	43
44	Total. Add amounts in column (f) See the instructions for where to report	44

TY 2009 Compensation Explanation

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Person Name	Explanation
RICKEY J YOUNG	
ROBERTA A YOUNG	
BRETT WOOD	
ANDY WALLEN	

TY 2009 General Explanation Attachment

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Identifier	Return Reference	Explanation
GENERAL ELECTIONS		YEAR ENDED MARCH 31, 2010 26-0278528 NORTHERN BIG HORN MOUNTAIN RECREATION ASSOCIATION PO BOX 159 DAYTON, WY 82836 ELECTING OUT OF THE 50% BONUS DEPRECIATION ALLOWANCE FOR 7-YEAR PROPERTY THE TAXPAYER ELECTS OUT OF THE 50% FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR 7-YEAR DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007 THIS ELECTION APPLIES TO ALL SUCH QUALIFIED 50% BONUS DEPRECIATION PROPERTY PLACED IN SERVICE DURING THE TAX YEAR

TY 2009 Other Assets Schedule

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Description	Beginning of Year Amount	End of Year Amount
SEARCH AND RESCUE EQUIPMENT	18,220	19,117
LESS ACCUMULATED DEPRECIATION	13,683	9,441
	4,537	9,676

TY 2009 Other Expenses Schedule

Name: NORTHERN BIG HORN MOUNTAIN
RECREATION ASSOCIATION
EIN: 26-0278528

Description	Amount
EXPENSES	
REPAIRS & MAINTENANCE	507
FUEL	26
SUPPLIES	58
WYOMING ANNUAL CORP REPOR	25