



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990

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 black lung benefit trust or private foundation)

2011

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

C Name of organization: RUSH CITY SNO-BUGS. Doing Business As. Number and street: 765 W 7TH ST CIRCLE. City or town, state or country, and ZIP + 4: RUSH CITY, MN 550695022

D Employer identification number: 41-1977550. E Telephone number: (320) 358-3190. G Gross receipts \$ 880,226

F Name and address of principal officer: NICK SMITH, PO BOX 62, RUSH CITY, MN 55069

H(a) Is this a group return for affiliates? No. H(b) Are all affiliates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) [checked], 501(c)(4) [checked], 4947(a)(1) [unchecked], 527 [unchecked]

J Website: N/A

K Form of organization: Corporation [checked], Trust [unchecked], Association [unchecked], Other [unchecked]. L Year of formation: 1975. M State of legal domicile: MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities. The Organization strives to promote the sport of snowmobiling by establishing and maintaining snowmobile trails...

Table with 2 columns: Description, Amount. Rows 2-7a: 2 Check this box if discontinued operations, 3 Number of voting members (7), 4 Number of independent voting members (7), 5 Total number of individuals employed (4), 6 Total number of volunteers (25), 7a Total unrelated business revenue (56,198), 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-19: 8 Contributions and grants (400 vs 2,312), 9 Program service revenue (15,180 vs 18,160), 10 Investment income (134 vs 24), 11 Other revenue (57,660 vs 50,902), 12 Total revenue (73,374 vs 71,398), 13 Grants and similar amounts paid (20,550 vs 28,617), 14 Benefits paid (0), 15 Salaries (0), 16a Professional fundraising fees (0), 16b Total fundraising expenses (0), 17 Other expenses (43,802 vs 37,834), 18 Total expenses (64,352 vs 66,451), 19 Revenue less expenses (9,022 vs 4,947)

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (145,412 vs 150,513), 21 Total liabilities (73 vs 227), 22 Net assets or fund balances (145,339 vs 150,286)

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.

Sign Here: Signature of officer: \*\*\*\*\* (NICK SMITH PRESIDENT), Date: 2012-05-14

Paid Preparer's Use Only: Preparer's signature: DUANE MCCALL CPA, Date: 2012-11-15, Check if self-employed: [checked], Preparer's taxpayer identification number, Firm's name: DUANE C MCCALL CPA, PO BOX 643, RUSH CITY, MN 550690643, EIN, Phone no: (651) 429-0724

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  Yes  No

**1** Briefly describe the organization's mission

The Organization strives to promote the sport of snowmobiling by establishing and

**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 and section 4947(a)(1) trusts 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 \$ 65,172 including grants of \$ 28,617 ) (Revenue \$ 18,160 )

ORGANIZATION HAS ESTABLISHED AND MAINTAINS 70-MILES OF SNOWMOBILE TRAILS IN THE EAST CENTRAL MINNESOTA AREA CENTERED AROUND THE CITY OF RUSH CITY, MINNESOTA ORGANIZATION IS ABLE TO PROVIDE FOR THE SAFE, RECREATIONAL USE AND ENJOYMENT OF THE TRAILS BY SNOWMOBILING FAMILIES AND INDIVIDUALS ORGANIZATION'S TRAILS ALSO PROVIDE LINKAGE TO SNOWMOBILE TRAILS MAINTAINED BY OTHER ORGANIZATIONS AND BY GOVERNMENTAL UNITS WHICH ENABLES TRAVEL BY SNOWMOBILE THROUGHOUT THE STATE OF MINNESOTA AND INTO THE NEIGHBORING STATE OF WISCONSIN




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

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

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses \$ 65,172

**Part IV Checklist of Required Schedules**

|            |  | Yes | No |
|------------|--|-----|----|
| <b>1</b>   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .   |     | No |
| <b>2</b>   | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . . . .   |     | No |
| <b>3</b>   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .  |     | No |
| <b>4</b>   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .   |     | No |
| <b>5</b>   | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .   |     | No |
| <b>6</b>   | 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? <i>If "Yes," complete Schedule D, Part I</i> . . . . .  |     | No |
| <b>7</b>   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .   |     | No |
| <b>8</b>   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .   |     | No |
| <b>9</b>   | Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .   |     | No |
| <b>10</b>  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>  |     | No |
| <b>11</b>  | 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   |     |    |
| <b>a</b>   | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>   | Yes |    |
| <b>b</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? <i>If "Yes," complete Schedule D, Part VII.</i>  |     | No |
| <b>c</b>   | 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? <i>If "Yes," complete Schedule D, Part VIII.</i>  |     | No |
| <b>d</b>   | 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? <i>If "Yes," complete Schedule D, Part IX.</i>                                    | Yes |    |
| <b>e</b>   | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>  |     | No |
| <b>f</b>   | 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)? <i>If "Yes," complete Schedule D, Part X.</i>   |     | No |
| <b>12a</b> | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>   |     | No |
| <b>b</b>   | Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>  |     | No |
| <b>13</b>  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>   |     | No |
| <b>14a</b> | Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  |     | No |
| <b>b</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? <i>If "Yes," complete Schedule F, Part I</i> . . . . . |     | No |
| <b>15</b>  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II and IV</i> . . . . .   |     | No |
| <b>16</b>  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III and IV</i> . . . . .   |     | No |
| <b>17</b>  | 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? <i>If "Yes," complete Schedule G, Part I</i>   |     | No |
| <b>18</b>  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .  |     | No |
| <b>19</b>  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .   | Yes |    |
| <b>20a</b> | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .   |     | No |
| <b>b</b>   | If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> All Form 990 filers that operated one or more hospitals must attach audited financial statements . . . . .  |     |    |
| <b>20b</b> |  |     |    |

**Part IV Checklist of Required Schedules** *(continued)*

|            |  |            |     |    |
|------------|--|------------|-----|----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .  | <b>21</b>  | Yes |    |
| <b>22</b>  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .   | <b>22</b>  | Yes |    |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .                | <b>23</b>  |     | No |
| <b>24a</b> | 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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . . | <b>24a</b> |     | No |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  | <b>24b</b> |     |    |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | <b>24c</b> |     |    |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  | <b>24d</b> |     |    |
| <b>25a</b> | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .  | <b>25a</b> |     | No |
| <b>b</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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .       | <b>25b</b> |     | No |
| <b>26</b>  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .                                    | <b>26</b>  |     | No |
| <b>27</b>  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .            | <b>27</b>  |     | No |
| <b>28</b>  | Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)  |            |     |    |
| <b>a</b>   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .   | <b>28a</b> |     | No |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .  | <b>28b</b> |     | No |
| <b>c</b>   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .   | <b>28c</b> |     | No |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>  | <b>29</b>  |     | No |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .  | <b>30</b>  |     | No |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .  | <b>31</b>  |     | No |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .  | <b>32</b>  |     | No |
| <b>33</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .  | <b>33</b>  |     | No |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .   | <b>34</b>  |     | No |
| <b>35a</b> | Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?   | <b>35a</b> |     | No |
| <b>b</b>   | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .   | <b>35b</b> |     | No |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .   | <b>36</b>  |     |    |
| <b>37</b>  | 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? <i>If "Yes," complete Schedule R, Part VI</i>   | <b>37</b>  |     | No |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?<br><b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .  | <b>38</b>  | Yes |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, sub-questions (1a, 1b, etc.), and Yes/No columns. Includes questions 1a-14a regarding Form 1096, W-2G, Form W-3, and various organizational requirements.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review the Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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; 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table; 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: JILL HAUGRUDLORI WERNER, 765 W 7TH ST CIRCLE, RUSH CITY, MN 55069, (320) 358-3190

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

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

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

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

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

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

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

| (A)<br>Name and Title                | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--------------------------------------|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|                                      |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) NICK SMITH<br>President          | 3 00   |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (2) FRANK MITCHELL<br>Vice-President | 25   |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) TRACY BLAZEK<br>Secretary        | 50   |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (4) LORI WERNER<br>Treasurer         | 1 00   |   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (5) KEITH BLAZEK<br>Director         | 0 00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (6) SANDY MCCALL<br>Director         | 0 00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (7) MARCIA WEGLEITNER<br>Director    | 0 00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (8) JILL HAUGRUD<br>Gambling Manager | 11 00  |   |                       |         | X            | X                            |        | 11,040   | 0   | 0   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |
|                                      |  |   |                       |         |              |                              |        |  |   |   |



**Part VIII Statement of Revenue**

|   |   |  | (A)<br>Total revenue                               | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512, 513, or<br>514 |        |
|---|---|--|--|--|---|---|--------|
| <b>Contributions, gifts, grants and other similar amounts</b> | <b>1a</b>   | Federated campaigns . . . . . <b>1a</b>  |  |  |   |   |        |
|   | <b>b</b>  | Membership dues . . . . . <b>1b</b>  |  |  |   | 338   |        |
|   | <b>c</b>  | Fundraising events . . . . . <b>1c</b>   |  |  |   |   |        |
|   | <b>d</b>  | Related organizations . . . . . <b>1d</b>  |  |  |   |   |        |
|   | <b>e</b>  | Government grants (contributions) <b>1e</b>  |  |  |   |   |        |
|   | <b>f</b>  | All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> |  |  |   | 1,974   |        |
|   | <b>g</b>  | Noncash contributions included in lines 1a-1f \$ _____                                   |  |  |   |   |        |
|   | <b>h</b>  | <b>Total.</b> Add lines 1a-1f . . . . . ▶  |  | 2,312  |   |   |        |
| <b>Program Service Revenue</b>                                | <b>2a</b>   | Trail Maintenance _____  | Business Code<br>713990                            | 18,160   |   |   |        |
|   | <b>b</b>  | _____  |  |  |   |   |        |
|   | <b>c</b>  | _____  |  |  |   |   |        |
|   | <b>d</b>  | _____  |  |  |   |   |        |
|   | <b>e</b>  | _____  |  |  |   |   |        |
|   | <b>f</b>  | All other program service revenue  |  |  |   |   |        |
|   | <b>g</b>  | <b>Total.</b> Add lines 2a-2f . . . . . ▶  |  | 18,160   |   |   |        |
| <b>Other Revenue</b>  | <b>3</b>  | Investment income (including dividends, interest and other similar amounts) . . . . . ▶  |  | 24   |   | 24  |        |
|   | <b>4</b>  | Income from investment of tax-exempt bond proceeds . . ▶                                 |  |  |   |   |        |
|   | <b>5</b>  | Royalties . . . . . ▶  |  |  |   |   |        |
|   | <b>6a</b>   | Gross rents  | (i) Real   | (ii) Personal                                      |   |   |        |
|   |   |  |  |  |   |   |        |
|   |   |  |  |  |   |   |        |
|   |   |  |  |  |   |   |        |
|   | <b>b</b>  | Less rental expenses   |  |  |   |   |        |
|   | <b>c</b>  | Rental income or (loss)  |  |  |   |   |        |
|   | <b>d</b>  | Net rental income or (loss) . . . . . ▶  |  |  |   |   |        |
|   | <b>7a</b>   | Gross amount from sales of assets other than inventory                                   | (i) Securities                                     | (ii) Other   |   |   |        |
|   |   |  |  |  |   |   |        |
|   |   |  |  |  |   |   |        |
|   |   |  |  |  |   |   |        |
|   | <b>b</b>  | Less cost or other basis and sales expenses  |  |  |   |   |        |
| <b>c</b>  | Gain or (loss)  |  |  |  |   |   |        |
| <b>d</b>  | Net gain or (loss) . . . . . ▶  |  |  |  |   |   |        |
| <b>8a</b>   | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . | <b>a</b>   | 3,399  |  |   |   |        |
|   |   | <b>b</b>   | Less direct expenses . . . . . <b>b</b>            | 11,055   |   |   |        |
|   |   | <b>c</b>   | Net income or (loss) from fundraising events . . ▶ |  | -7,656                                  |   | -7,656 |
| <b>9a</b>   | Gross income from gaming activities See Part IV, line 19 . . . . .  | <b>a</b>   | 856,331  |  |   |   |        |
|   |   | <b>b</b>   | Less direct expenses . . . . . <b>b</b>            | 797,773  |   |   |        |
|   |   | <b>c</b>   | Net income or (loss) from gaming activities . . ▶  |  | 58,558                                  | 56,198  | 2,360  |
| <b>10a</b>  | Gross sales of inventory, less returns and allowances . . . . .   | <b>a</b>   |  |  |   |   |        |
|   |   | <b>b</b>   | Less cost of goods sold . . . . . <b>b</b>         |  |   |   |        |
|   |   | <b>c</b>   | Net income or (loss) from sales of inventory . . ▶ |  |   |   |        |
| Miscellaneous Revenue   |   | Business Code  |  |  |   |   |        |
| <b>11a</b>  | _____   |  |  |  |   |   |        |
| <b>b</b>  | _____   |  |  |  |   |   |        |
| <b>c</b>  | _____   |  |  |  |   |   |        |
| <b>d</b>  | All other revenue . . . . .   |  |  |  |   |   |        |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . ▶   |  |  |  |   |   |        |
| <b>12</b>   | <b>Total revenue.</b> See Instructions . . . . . ▶  |  | 71,398   | 18,160   | 56,198                                  | -5,272  |        |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |  | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|--|------------------------------|--|---|------------------------------------|
| <b>1</b>  | Grants and other assistance to governments and organizations in the United States See Part IV, line 21   | 20,172                       | 20,172                                 |   |                                    |
| <b>2</b>  | Grants and other assistance to individuals in the United States See Part IV, line 22   | 8,445                        | 8,445                                  |   |                                    |
| <b>3</b>  | Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16  |                              |  |   |                                    |
| <b>4</b>  | Benefits paid to or for members  |                              |  |   |                                    |
| <b>5</b>  | Compensation of current officers, directors, trustees, and key employees   |                              |  |   |                                    |
| <b>6</b>  | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                              |  |   |                                    |
| <b>7</b>  | Other salaries and wages   |                              |  |   |                                    |
| <b>8</b>  | Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  |                              |  |   |                                    |
| <b>9</b>  | Other employee benefits  |                              |  |   |                                    |
| <b>10</b>   | Payroll taxes  |                              |  |   |                                    |
| <b>11</b>   | Fees for services (non-employees)  |                              |  |   |                                    |
| <b>a</b>  | Management   |                              |  |   |                                    |
| <b>b</b>  | Legal  |                              |  |   |                                    |
| <b>c</b>  | Accounting   |                              |  |   |                                    |
| <b>d</b>  | Lobbying   |                              |  |   |                                    |
| <b>e</b>  | Professional fundraising See Part IV, line 17  |                              |  |   |                                    |
| <b>f</b>  | Investment management fees   |                              |  |   |                                    |
| <b>g</b>  | Other  |                              |  |   |                                    |
| <b>12</b>   | Advertising and promotion  |                              |  |   |                                    |
| <b>13</b>   | Office expenses  | 337                          | 0                                      | 337   | 0                                  |
| <b>14</b>   | Information technology   |                              |  |   |                                    |
| <b>15</b>   | Royalties  |                              |  |   |                                    |
| <b>16</b>   | Occupancy  | 13,200                       | 13,200                                 | 0   | 0                                  |
| <b>17</b>   | Travel   |                              |  |   |                                    |
| <b>18</b>   | Payments of travel or entertainment expenses for any federal, state, or local public officials   |                              |  |   |                                    |
| <b>19</b>   | Conferences, conventions, and meetings   | 725                          | 0                                      | 725   | 0                                  |
| <b>20</b>   | Interest   |                              |  |   |                                    |
| <b>21</b>   | Payments to affiliates   |                              |  |   |                                    |
| <b>22</b>   | Depreciation, depletion, and amortization  | 840                          | 840                                    | 0   | 0                                  |
| <b>23</b>   | Insurance  | 268                          | 268                                    | 0   | 0                                  |
| <b>24</b>   | Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )  |                              |  |   |                                    |
| <b>a</b>  | Dues   | 769                          | 754                                    | 15  | 0                                  |
| <b>b</b>  | Postage  | 183                          | 0                                      | 183   | 0                                  |
| <b>c</b>  | Bank Fees  | 19                           | 0                                      | 19  | 0                                  |
| <b>d</b>  |  |                              |  |   |                                    |
| <b>e</b>  |  |                              |  |   |                                    |
| <b>f</b>  | All other expenses   | 21,493                       | 21,493                                 | 0   | 0                                  |
| <b>25</b>   | <b>Total functional expenses.</b> Add lines 1 through 24f  | 66,451                       | 65,172                                 | 1,279   | 0                                  |
| <b>26</b>   | <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                              |  |   |                                    |

**Part X Balance Sheet**

|   |  | (A)               |           | (B)               |
|---|--|-------------------|-----------|-------------------|
|   |  | Beginning of year |           | End of year       |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 51,329            | <b>1</b>  | 46,646            |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 23,880            | <b>2</b>  | 13,904            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                   | <b>3</b>  |                   |
|   | <b>4</b> Accounts receivable, net . . . . .  |                   | <b>4</b>  |                   |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .                    |                   | <b>5</b>  |                   |
|   | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .       |                   | <b>6</b>  |                   |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                   | <b>7</b>  |                   |
|   | <b>8</b> Inventories for sale or use . . . . .   | 901               | <b>8</b>  | 1,501             |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                   | <b>9</b>  |                   |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | 119,095           |           |                   |
|   | <b>b</b> Less accumulated depreciation . . . . .   | 50,633            | 69,302    | <b>10c</b> 68,462 |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                   | <b>11</b> |                   |
|   | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .  |                   | <b>12</b> |                   |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .   |                   | <b>13</b> |                   |
|   | <b>14</b> Intangible assets . . . . .  |                   | <b>14</b> |                   |
|   | <b>15</b> Other assets See Part IV, line 11 . . . . .  |                   | <b>15</b> | 20,000            |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 145,412  | <b>16</b>         | 150,513   |                   |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 73                | <b>17</b> | 227               |
|   | <b>18</b> Grants payable . . . . .   |                   | <b>18</b> |                   |
|   | <b>19</b> Deferred revenue . . . . .   |                   | <b>19</b> |                   |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                   | <b>20</b> |                   |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .   |                   | <b>21</b> |                   |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .  |                   | <b>22</b> |                   |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                   | <b>23</b> |                   |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                   | <b>24</b> |                   |
|   | <b>25</b> 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 . . . . . |                   | <b>25</b> |                   |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 73                | <b>26</b> | 227               |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>   |                   |           |                   |
|   | <b>27</b> Unrestricted net assets . . . . .  |                   | <b>27</b> |                   |
|   | <b>28</b> Temporarily restricted net assets . . . . .  |                   | <b>28</b> |                   |
|   | <b>29</b> Permanently restricted net assets . . . . .  |                   | <b>29</b> |                   |
|   | <b>Organizations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>  |                   |           |                   |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                   | <b>30</b> |                   |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                   | <b>31</b> |                   |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .   | 145,339           | <b>32</b> | 150,286           |
| <b>33</b> Total net assets or fund balances . . . . .                         | 145,339  | <b>33</b>         | 150,286   |                   |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 145,412  | <b>34</b>         | 150,513   |                   |

**Part XI Reconciliation of Net Assets**

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

|          |   |          |         |
|----------|---|----------|---------|
| <b>1</b> | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b> | 71,398  |
| <b>2</b> | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b> | 66,451  |
| <b>3</b> | Revenue less expenses Subtract line 2 from line 1   | <b>3</b> | 4,947   |
| <b>4</b> | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b> | 145,339 |
| <b>5</b> | Other changes in net assets or fund balances (explain in Schedule O)  | <b>5</b> |         |
| <b>6</b> | Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | <b>6</b> | 150,286 |

**Part XII Financial Statements and Reporting**

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

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?   |     | No |
| <b>2c</b> | If "Yes," to 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O |     |    |
| <b>2d</b> | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis                        |     |    |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| <b>3b</b> | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits   |     |    |

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2011

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization RUSH CITY SNO-BUGS

Employer identification number 41-1977550

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange programs
- e**  Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV and complete the following table

|   | Amount |
|---|--------|
| <b>1c</b> Beginning balance             |        |
| <b>1d</b> Additions during the year     |        |
| <b>1e</b> Distributions during the year |        |
| <b>1f</b> Ending balance                |        |

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|   | (a) Current Year | (b) Prior Year | (c) Two Years Back | (d) Three Years Back | (e) Four Years Back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Investment earnings or losses . . . . .                  |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> End of year balance . . . . .                            |                  |                |                    |                      |                     |

**2** Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

|  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |

**4** Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .  |                                      |                                 |                              |                |
| <b>b</b> Buildings . . . . .  |                                      |                                 |                              |                |
| <b>c</b> Leasehold improvements . . . . .   |                                      |                                 |                              |                |
| <b>d</b> Equipment . . . . .  | 119,095                              |                                 | 50,633                       | 68,462         |
| <b>e</b> Other . . . . .  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶ |                                      |                                 |                              | 68,462         |



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>1</b>  | Total revenue (Form 990, Part VIII, column (A), line 12)                        | <b>1</b>  |  |
| <b>2</b>  | Total expenses (Form 990, Part IX, column (A), line 25)                         | <b>2</b>  |  |
| <b>3</b>  | Excess or (deficit) for the year Subtract line 2 from line 1                    | <b>3</b>  |  |
| <b>4</b>  | Net unrealized gains (losses) on investments                                    | <b>4</b>  |  |
| <b>5</b>  | Donated services and use of facilities  | <b>5</b>  |  |
| <b>6</b>  | Investment expenses   | <b>6</b>  |  |
| <b>7</b>  | Prior period adjustments  | <b>7</b>  |  |
| <b>8</b>  | Other (Describe in Part XIV)  | <b>8</b>  |  |
| <b>9</b>  | Total adjustments (net) Add lines 4 - 8   | <b>9</b>  |  |
| <b>10</b> | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | <b>10</b> |  |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

|          |   |           |  |
|----------|---|-----------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                        | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12  |           |  |
| <b>a</b> | Net unrealized gains on investments . . . . .   | <b>2a</b> |  |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> |  |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |  |
| <b>d</b> | Other (Describe in Part XIV) . . . . .  | <b>2d</b> |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>                                |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |  |
| <b>b</b> | Other (Describe in Part XIV) . . . . .  | <b>4b</b> |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   | <b>4c</b> |  |
| <b>5</b> | Total Revenue Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 12 ) . . . . . | <b>5</b>  |  |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|          |  |           |  |
|----------|--|-----------|--|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                       | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |  |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> |  |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |  |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |  |
| <b>d</b> | Other (Describe in Part XIV) . . . . .   | <b>2d</b> |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :                                 |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                 | <b>4a</b> |  |
| <b>b</b> | Other (Describe in Part XIV) . . . . .   | <b>4b</b> |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  | <b>4c</b> |  |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This should equal Form 990, Part I, line 18 ) . . . . . | <b>5</b>  |  |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|------------|------------------|-------------|

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization RUSH CITY SNO-BUGS

Employer identification number

41-1977550

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

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 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.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (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.

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

**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)) |
|--|--|--|--|--|--|
|  |  | <b>1</b> Gross revenue . . . . .                                       | 125,168  | 714,303  | 16,860   |
| <b>Direct Expenses</b>   | <b>2</b> Cash prizes . . . . .           | 102,640  | 589,672  | 11,180   | 703,492  |
|  | <b>3</b> Non-cash prizes . . . . .       |  |  |  |  |
|  | <b>4</b> Rent/facility costs . . . . .   |  | 23,820   | 562  | 24,382   |
|  | <b>5</b> Other direct expenses . . . . . | 7,947  | 60,342   | 1,610  | 69,899   |
|  | <b>6</b> Volunteer labor . . . . .       | <input type="checkbox"/> Yes<br><input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes<br><input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes<br><input checked="" type="checkbox"/> No |  |
| <b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶    |  |  |  | ( 797,773 )  |  |
| <b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶ |  |  |  | 58,558   |  |

**9** Enter the state(s) in which the organization operates gaming activities MN

**a** Is the organization licensed to operate 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 operate 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 operated in

|                                      |            |
|--------------------------------------|------------|
| <b>a</b> The organization's facility | <b>13a</b> |
| <b>b</b> An outside facility         | <b>13b</b> |

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ JILL HAUGRUD

Address ▶ 765 W 7TH ST CIRCLE  
RUSH CITY, MN 55069

**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 name and address

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information

Name ▶ JILL HAUGRUD

Gaming manager compensation ▶ \$ 11,040

Description of services provided ▶ Management/Administrative Services

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 45,575

**Part IV** Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

| Identifier | ReturnReference | Explanation |
|------------|-----------------|-------------|
|------------|-----------------|-------------|



**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) if additional space is needed.

| <b>(a)</b> Type of grant or assistance | <b>(b)</b> Number of recipients | <b>(c)</b> Amount of cash grant | <b>(d)</b> Amount of non-cash assistance | <b>(e)</b> Method of valuation (book, FMV, appraisal, other) | <b>(f)</b> Description of non-cash assistance |
|--|---------------------------------|---------------------------------|--|--|---|
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |
|  |                                 |                                 |  |  |   |

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

| <b>Identifier</b> | <b>Return Reference</b> | <b>Explanation</b>  |
|-------------------|-------------------------|---|
| Pt I Line 2       |                         | The Organization has no formal procedure for monitoring the use of grant/assistance funds. Funds are granted based on a preliminary review of the need and/or purpose as communicated by the individual or organization making the request. As members of the community, members of the Organization are usually able to observe first hand how the funds are used and if they are used for the requested need/purpose. If possible, the Organization will grant funds to an administrative body which in turn will use the funds for the intended benefit. If another request is made at a subsequent date, the Organization is able to ask pertinent questions as to the benefits realized from the prior grant before another grant is considered. |

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

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 to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization  
RUSH CITY SNO-BUGS

**Employer identification number**

41-1977550

| Identifier      | Return Reference | Explanation   |
|-----------------|------------------|---|
| Pt VI, Line 6   |                  | The Organization has members who are elected to membership upon approval/acceptance by the existing membership  |
| Pt VI, Line 7a  |                  | The Organization's governing body is elected by the members   |
| Pt VI, Line 7b  |                  | The decisions of the governing body are subject to a vote of approval by the members  |
| Pt VI, Line 11a |                  | Upon completion, Form 990 is presented to the Organization's governing body for review the governing body reviews Form 990 and the accompanying schedules Upon agreement and acceptance of Form 990 and the accompanying schedules, an officer signs the return on behalf of the Organization and the return is filed by the applicable due date If time should not allow for the governing body to review Form 990 and the accompanying schedules before the return due date, an officer will review Form 990 and the accompanying schedules Upon the officers agreement and acceptance of Form 990 and the accompanying schedules, the officer signs the return and it is filed by the applicable due date Form 990 and the accompanying schedules are then presented to the governing body for their review and acceptance Should the governing body have a difference with any aspect of the return as filed, an amended return is prepared and filed |
| Pt VI, Line 15  |                  | The process for determining the compensation of the Organization's CEO would include a review, comparison, approval by the governing body, and  |

| Identifier                     | Return Reference | Explanation   |
|--------------------------------|------------------|---|
|                                |                  | substantiation of the deliberation and decision The Organization's  |
|                                |                  | CEO position is currently a non-compensated position  |
|                                |                  | For officer and key employee compensation purposes, the time  |
|                                |                  | requirements, responsibilities, and history/tradition of the position are   |
|                                |                  | taken into consideration by the governing body when determining whether   |
|                                |                  | the position warrants compensation Officer positions usually are not  |
| Form 990, Part IX,<br>Line 24f |                  | GROOMER OPERATOR 4957 4957 0 0 GROOMER FUEL 4446 4446 0 0 GROOMER MAINTENANCE<br>8904 8904 0 0 GROOMER SUPPLIES 467 467 0 0 TRAIL MAINTENANCE 2719 2719 0 0 |
|                                |                  | compensated If a position, such as a key employee, does warrant   |
|                                |                  | compensation, the level of pay is established after reviewing the   |
|                                |                  | time requirements of the position, comparison to similar positions and the  |
|                                |                  | applicable compensation of other exempt organizations, and the review,  |
|                                |                  | discussion, and approval of the governing body The entire process   |
|                                |                  | is documented in the contemporaneous minutes of the meeting(s) at   |
|                                |                  | which the compensation issue is taken under consideration   |
| Pt VI, Line 19                 |                  | The Organization's governing documents and financial statements are   |
|                                |                  | available for public review upon submission of a written request to   |
|                                |                  | the Organization's governing body Upon the governing body's review and  |
|                                |                  | acceptance of the request, the governing body's designated individual will  |
|                                |                  | assemble the documents pertinent to the request and make them available,  |
|                                |                  | at the Organization's site, for review by the party making the request  |

| Identifier    | Return Reference | Explanation   |
|---------------|------------------|---|
|               |                  | The Organization does not have a formal/w ritten conflict of interest |
|               |                  | policy  |
| Pt XI, Line 5 |                  | Salary of gambling manager, w ho is listed as a key employee          |
|               |                  | (Pt VII, Section A) is included in direct expenses of                 |
|               |                  | gaming activities (Pt VIII, Line 9b)                                  |

Form **4562**

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No 1545-0172

**2011**

Attachment  
Sequence No **179**

Department of the Treasury  
Internal Revenue Service (99)

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

|   |  |                                  |
|---|--|----------------------------------|
| Name(s) shown on return<br>RUSH CITY SNO-BUGS | Business or activity to which this form relates<br>Form 990 / Form 990EZ | Identifying number<br>41-1977550 |
|---|--|----------------------------------|

**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 instructions)  | 1 | \$ 500,000   |
| 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 | \$ 2,000,000 |
| 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 |
|--|------------------------------|------------------|
| 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 2010 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 2012 Add lines 9 and 10, less line 12  | 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 |  |

**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 2011   | 17 | 840 |
| 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 <input type="checkbox"/> |    |     |

**Section B—Assets Placed in Service During 2011 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        |                            |
| i Nonresidential real property |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
|                                |                                      |  | 39 yrs              | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2011 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 |  |

**Part IV Summary (see instructions)**

|   |    |     |
|---|----|-----|
| 21 Listed property Enter amount from line 28  | 21 |     |
| 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 | 840 |
| 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, 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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

**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.

Table for Section B with columns (a) through (f) for Vehicle 1 through 6. Rows include 30-33 (miles driven) and 34-36 (availability and use questions).

**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).

Table for Section C with columns Yes/No. Rows include 37-41 (policy and use questions).

**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**

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

**42** Amortization of costs that begins during your 2011 tax year (see instructions)

**43** Amortization of costs that began before your 2011 tax year **43**

**44 Total.** Add amounts in column (f) See the instructions for where to report **44**

## Additional Data

**Software ID:** 11000175

**Software Version:**

**EIN:** 41-1977550

**Name:** RUSH CITY SNO-BUGS

**Form 990, Special Condition Description:**

**Special Condition Description**