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Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2011

Open to Public  
Inspection

► 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 and ending

B Check if applicable

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

C Name of organization  
**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)  
**101 E MAIN ST**

Room/suite

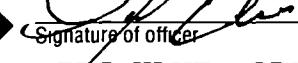
City or town, state or country, and ZIP + 4  
**KASSON, MN 55944**F Name and address of principal officer. **JEFF ULVE**  
**SAME AS C ABOVE**I Tax-exempt status.  501(c)(3)  501(c)( 4 ) (insert no.)  4947(a)(1) or  527J Website: ► **N/A**K Form of organization:  Corporation  Trust  Association  Other ►L Year of formation: **1946** M State of legal domicile: **MN**

## Part I Summary

2011 Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE RETIREMENT BENEFITS TO VOLUNTEER FIREFIGHTERS</b>		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3 <span style="border: 1px solid black; padding: 2px;">9</span>	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 <span style="border: 1px solid black; padding: 2px;">8</span>	
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5 <span style="border: 1px solid black; padding: 2px;">0</span>	
	6 Total number of volunteers (estimate if necessary)	6 <span style="border: 1px solid black; padding: 2px;">24</span>	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a <span style="border: 1px solid black; padding: 2px;">0.</span>	
	b Net unrelated business taxable income from Form 990-T, line 34	7b <span style="border: 1px solid black; padding: 2px;">0.</span>	
	8 Contributions and grants (Part VIII, line 1h)	81,115. <span style="border: 1px solid black; padding: 2px;">89,311.</span>	
	9 Program service revenue (Part VIII, line 2g)	69,676. <span style="border: 1px solid black; padding: 2px;">68,744.</span>	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	399. <span style="border: 1px solid black; padding: 2px;">0.</span>		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,290. <span style="border: 1px solid black; padding: 2px;">20,218.</span>		
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	750. <span style="border: 1px solid black; padding: 2px;">349.</span>		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	81,115. <span style="border: 1px solid black; padding: 2px;">89,311.</span>		
14 Benefits paid to or for members (Part IX, column (A), line 4)	0. <span style="border: 1px solid black; padding: 2px;">0.</span>		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	110,806. <span style="border: 1px solid black; padding: 2px;">176,320.</span>		
16a Professional fundraising fees (Part IX, column (A), line 11e)	2,725. <span style="border: 1px solid black; padding: 2px;">2,636.</span>		
b Total fundraising expenses (Part IX, column (D), line 25)	0. <span style="border: 1px solid black; padding: 2px;">0.</span>		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,878. <span style="border: 1px solid black; padding: 2px;">16,485.</span>		
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	140,409. <span style="border: 1px solid black; padding: 2px;">195,441.</span>		
19 Revenue less expenses Subtract line 18 from line 12	<59,294. > <span style="border: 1px solid black; padding: 2px;">&lt;106,130. &gt;</span>		
2011 Revenue	Prior Year	Current Year	
	21 Net Assets or Fund Balances	Beginning of Current Year	End of Year
	22 Total assets (Part X, line 16)	504,900.	364,887.
23 Total liabilities (Part X, line 26)	0.	0.	
24 Net assets or fund balances. Subtract line 21 from line 20	504,900.	364,887.	

## Part II Signature Block

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

Sign Here	►  Signature of officer	Date  12/14/2012
	► <b>JEFF ULVE, PRESIDENT</b> Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name <b>THOMAS J. OLINGER, CPA</b>	Preparer's signature  Date  10/25/12
	Firm's name ► <b>ABDO, EICK &amp; MEYERS, LLP</b>	Firm's EIN ► <b>41-1397419</b>
	Firm's address ► <b>11 CIVIC CENTER PLAZA, SUITE 300 MANKATO, MN 56001</b>	Phone no. <b>507-625-2727</b>

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

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**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

**SEE PART I, LINE 1**

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 \$ 189,682. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**PENSION BENEFITS**

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 ► 189,682.

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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A*
- 2 Is the organization required to complete **Schedule B, Schedule of Contributors**?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*
- 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*
- 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*
- 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*
- 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*
- 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.
  - a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*
  - b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*
  - c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*
  - d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*
  - e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*
  - f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*
- b Was the organization included in consolidated, independent audited financial statements for the tax year?  
*If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*
- 14a Did the organization maintain an office, employees, or agents outside of the United States?
  - b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*
- 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*
- 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*
- 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*
- 20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*
  - b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	<b>Yes</b>	<b>No</b>
1	X	
2	X	
3	X	
4		
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20a	X	
20b	X	

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

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a <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? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 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)? If "Yes," complete Schedule R, Part V, line 2	35a	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	7
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
<b>10 Section 501(c)(7) organizations.</b> Enter.		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O</i>	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
<b>14a Did the organization receive any payments for indoor tanning services during the tax year?</b>	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

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

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

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?  
b 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:  
a The governing body?  
b 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

	Yes	No
1a	9	
1b	8	
2	X	
3	X	
4	X	
5	X	
6	X	
7a	X	
7b	X	
8a	X	
8b	X	
9	X	

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

10a Did the organization have local chapters, branches, or affiliates?  
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  
b Describe in Schedule O the process, if any, used by the organization to review this Form 990

12a Did the organization have a written conflict of interest policy? If "No," go to line 13  
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  
c 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?  
a The organization's CEO, Executive Director, or top management official  
b Other officers or key employees of the organization  
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a	X	
10b		
11a	X	
12a	X	
12b	X	
12c	X	
13	X	
14	X	
15a	X	
15b	X	
16a	X	
16b		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► **MIN**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply  
 Own website    Another's website    Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **MIKE NOCKELS - 507-634-4580**

**101 E MAIN, KASSON, MN 55944**

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

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

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

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

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

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

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

Check the box if neither the organization nor any related organization compensated the author(s) for this work.

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

(A)  $\frac{1}{2} \times 10^3$       (B)  $10^3$       (C)  $10^4$       (D)  $10^5$       (E)  $10^6$       (F)  $10^7$

Name and Title      Average      Position      Reportable      Reportable      Estimated

Name and Title      Average hours per day      Reportable compensation      Reportable compensation      Estimated amount of compensation

hours per week  
hourly rate  
compensation from  
compensation from related  
amount of other

Week \_\_\_\_\_ from \_\_\_\_\_ from related \_\_\_\_\_ other \_\_\_\_\_  
(Indicate the week in which the child first exhibited the behavior, the date the behavior was first observed, the date the behavior was first reported to the teacher, and the date the behavior was first reported to the parent.)

(describe the organizations that provide compensation)

hours for  
ordained  
ministers  
to be  
employed  
by the  
organization  
(W-2/1099-MISC) from the

organizations [true] that [true] and related

in Schedule  
organization

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(1) JOE FITCH <u>TRUSTEE</u>	1.00	X				0.	0.	0.
(2) DENNIS NAWROCKI <u>TRUSTEE</u>	1.00	X				0.	0.	0.
(3) TIM TJOSAAS <u>EX-OFFICIO TRUSTEE</u>	0.00	X				0.	0.	0.
(4) RANDY LENTH <u>EX-OFFICIO TRUSTEE</u>	0.00	X				0.	0.	0.
(5) BRUCE MUSOLF <u>EX-OFFICIO TRUSTEE</u>	0.00	X				0.	0.	0.
(6) JEFF ULVE <u>PRESIDENT</u>	1.00		X			0.	0.	0.
(7) JIM MCANDREWS <u>VICE PRESIDENT</u>	1.00		X			0.	0.	0.
(8) CHRIS MEYERS <u>SECRETARY</u>	1.00		X			0.	0.	0.
(9) MIKE NOCKELS <u>TREASURER</u>	2.00		X			1,200.	0.	0.

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

**Form 990 (2011)**

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

**1b Sub-total**

**c Total from continuation sheets to Part VII, Section A**

**d Total (add lines 1b and 1c)**

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

**Yes** **No**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule I for such individual.

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such names.

Yes	No
	X
	X
	X

## Section B. Independent Contractors

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

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Form 990 (2011)

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**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	11,000.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	57,544.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	200.			
	g Noncash contributions included in lines 1a-1f \$					
	<b>h Total. Add lines 1a-1f</b>	►	<b>68,744.</b>			
<b>Program Service Revenue</b>	2 a	Business Code				
	b					
	c					
	d					
	e					
	<b>f All other program service revenue</b>					
<b>g Total. Add lines 2a-2f</b>	►					
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)	►	8,663.		8,663.	
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
	6 a Gross rents	(i) Real	(ii) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis and sales expenses	63,079.				
	c Gain or (loss)	51,524.				
d Net gain or (loss)	11,555.					
<b>8 a Gross income from fundraising events (not including \$ 11,000. of contributions reported on line 1c). See Part IV, line 18</b>	a 20,927.					
<b>b Less direct expenses</b>	b 20,578.					
<b>c Net income or (loss) from fundraising events</b>	►	<b>349.</b>			<b>349.</b>	
<b>9 a Gross income from gaming activities. See Part IV, line 19</b>	a					
<b>b Less direct expenses</b>	b					
<b>c Net income or (loss) from gaming activities</b>	►					
<b>10 a Gross sales of inventory, less returns and allowances</b>	a					
<b>b Less cost of goods sold</b>	b					
<b>c Net income or (loss) from sales of inventory</b>	►					
<b>Miscellaneous Revenue</b>		Business Code				
<b>11 a</b>						
b						
c						
d All other revenue						
<b>e Total. Add lines 11a-11d</b>	►					
<b>12 Total revenue. See instructions.</b>	►	<b>89,311.</b>	0.	0.	<b>20,567.</b>	

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Form 990 (2011)

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**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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	176,320.	176,320.		
5 Compensation of current officers, directors, trustees, and key employees	1,200.	1,200.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,436.	1,436.		
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,050.	4,050.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	6,350.	6,350.		
g Other				
12 Advertising and promotion				
13 Office expenses	2,147.	26.	2,121.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,649.		1,649.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	400.	300.	100.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DONATIONS	1,094.		1,094.	
b TRAINING	795.		795.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	195,441.	189,682.	5,759.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Form 990 (2011)

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	42,567.	1	47,569.
	2 Savings and temporary cash investments	3,000.	2	3,060.
	3 Pledges and grants receivable, net	4,618.	3	8,618.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			
	7 Notes and loans receivable, net			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Land, buildings, and equipment. cost or other basis Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		
	11 Investments - publicly traded securities	454,715.	11	305,640.
	12 Investments - other securities See Part IV, line 11			
	13 Investments - program-related See Part IV, line 11			
	14 Intangible assets			
	15 Other assets. See Part IV, line 11			
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>504,900.</b>	<b>16</b>	<b>364,887.</b>
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Tax-exempt bond liabilities			
	21 Escrow or custodial account liability Complete Part IV of Schedule D			
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			
	23 Secured mortgages and notes payable to unrelated third parties			
	24 Unsecured notes and loans payable to unrelated third parties			
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>0.</b>	<b>26</b>	<b>0.</b>
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	18,012.	27	20,602.
	28 Temporarily restricted net assets	486,888.	28	344,285.
	29 Permanently restricted net assets			
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds			
	31 Paid-in or capital surplus, or land, building, or equipment fund			
	32 Retained earnings, endowment, accumulated income, or other funds			
	<b>33 Total net assets or fund balances</b>	<b>504,900.</b>	<b>33</b>	<b>364,887.</b>
	<b>34 Total liabilities and net assets/fund balances</b>	<b>504,900.</b>	<b>34</b>	<b>364,887.</b>

Form 990 (2011)

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Form 990 (2011)

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	89,311.
2	Total expenses (must equal Part IX, column (A), line 25)	2	195,441.
3	Revenue less expenses. Subtract line 2 from line 1	3	<106,130.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	504,900.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	<33,883.>
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	364,887.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	<input checked="" type="checkbox"/>
b	Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	<input checked="" type="checkbox"/>
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:		
	<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	3a	<input checked="" type="checkbox"/>
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	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		

Form 990 (2011)

**SCHEDULE D**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2011**Open to Public  
InspectionName of the organization **KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**Employer identification number  
**41-6021884****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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and 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?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**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).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

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 section 170(h)(4)(B)(ii)?  Yes  No

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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(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 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Schedule D (Form 990) 2011

41-6021884 Page 2

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

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

<input type="checkbox"/> a Public exhibition	<input type="checkbox"/> d Loan or exchange programs
<input type="checkbox"/> b Scholarly research	<input type="checkbox"/> e Other _____
<input type="checkbox"/> c Preservation for future generations	

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

c Beginning balance  
d Additions during the year  
e Distributions during the year  
f 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

	Amount
1c	
1d	
1e	
1f	

**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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► \_\_\_\_\_ %  
b Permanent endowment ► \_\_\_\_\_ %  
c Temporarily restricted endowment ► \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations  
(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

	Yes	No
3a(i)		
3a(ii)		
3b		

**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
1a Land					
b Buildings					
c Leasehold improvements					
d Equipment					
e Other					

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c.) ► 0 .

Schedule D (Form 990) 2011

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Schedule D (Form 990) 2011

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**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►</b>		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►</b>		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

**Total. (Column (b) must equal Form 990, Part X, col (B) line 15 )** ►

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total. (Column (b) must equal Form 990, Part X, col (B) line 25 )</b> ►	

**FIN 48 (ASC 740) Footnote** In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

Schedule D (Form 990) 2011

41-6021884 Page 4

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	89,311.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	195,441.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<106,130. >
4	Net unrealized gains (losses) on investments	4	<33,883. >
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net) Add lines 4 through 8	9	<33,883. >
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	<140,013. >

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

1	Total revenue, gains, and other support per audited financial statements	1	76,006.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	<33,883. >
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	20,578.
e	Add lines 2a through 2d	2e	<13,305. >
3	Subtract line 2e from line 1	3	89,311.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	89,311.

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

1	Total expenses and losses per audited financial statements	1	216,019.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	20,578.
e	Add lines 2a through 2d	2e	20,578.
3	Subtract line 2e from line 1	3	195,441.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	195,441.

**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, line 2; 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.

**PART X, LINE 2: DURING 2010, THE ASSOCIATION RECEIVED INFORMATION**

**INDICATING THEIR TAX EXEMPT STATUS MAY BE UNCERTAIN. UNDER FASB ASC**

**740-10-50, FORMERLY FIN 48, THE ASSOCIATION IS REQUIRED TO DISCLOSE ANY**

**UNCERTAIN TAX POSITION. THE ASSOCIATION IS CURRENTLY OPERATING AS A**

**501(C)4 UNDER IRS CODE. THE ASSOCIATION IS CURRENTLY IN THE PROCESS OF**

**RE-INSTATING THEIR EXEMPT STATUS AS A 501(C)4 RETROACTIVELY FROM THE DATE**

**OF REVOCATION. IF THE IRS DOES NOT GRANT THE RE-INSTatement OF THE EXEMPT**

**STATUS, THE ASSOCIATION WOULD BE TREATED AS A FOR PROFIT ENTITY AND**

**Part XIV Supplemental Information (continued)**

SUBJECT TO BUSINESS INCOME TAX. A TAX LIABILITY WILL NOT BE ACCRUED

BECAUSE THE AMOUNT IS NOT EASILY ESTIMATED. DURING 2011 NO PENALTIES OR  
INTEREST WERE RECORDED.

2D: THE PORTION OF FUNDRAISING NETTED FROM REVENUE

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

## **Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No 1545-0047

2011

## Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization **KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION** Employer identification number **41-6021884**

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

**2 a** 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization	
		Yes	No			

**Total**

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

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

41-6021884 Page 2

Schedule G (Form 990 or 990-EZ) 2011

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

	(a) Event #1 <b>DANCE</b> (event type)	(b) Event #2 <b>CALENDAR</b> (event type)	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	23,670.	8,257.		31,927.
2 Less Charitable contributions	8,000.	3,000.		11,000.
3 Gross income (line 1 minus line 2)	15,670.	5,257.		20,927.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	15,214.	5,364.		20,578.
10 Direct expense summary Add lines 4 through 9 in column (d)				► ( 20,578 )
11 Net income summary. Combine line 3, column (d), and line 10				► 349.

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

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

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

**KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

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

41-6021884 Page 3

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:

- a The organization's facility
- b An outside facility

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

13a	%
13b	%

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party.

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

## 16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_

Director/officer       Employee       Independent contractor

**17 Mandatory distributions:**

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

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

## Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization	KASSON FIRE DEPARTMENT RELIEF ASSOCIATION	Employer identification number 41-6021884
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FORM 990, PART VI, SECTION A, LINE 1: ONE BOARD MEMBER IS COMPENSATED AS  
AN OFFICER AND IS THEREFORE NOT INDEPENDENT.

FORM 990, PART VI, SECTION A, LINE 6: THE ASSOCIATION IS COMPRISED OF  
MEMBERS OF THE VOLUNTEER FIRE DEPARTMENT

FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS ELECT THE MEMBERS OF  
THE GOVERNING BODY

FORM 990, PART VI, SECTION A, LINE 7B: DECISIONS AFFECTING INVESTMENTS,  
BYLAWS, ETC ARE APPROVED BY THE MEMBERS

FORM 990, PART VI, SECTION B, LINE 11: FORM 990 IS PROVIDED TO THE  
ASSOCIATION'S BOARD OF DIRECTORS FOR REVIEW. AFTER REVIEW IT IS MADE  
AVAILABLE TO THE MEMBERS FOR THEIR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY IS  
REVIEWED ANNUALLY BY THE ASSOCIATION'S BOARD MEMBERS FOR ANY NECESSARY  
CHANGES

FORM 990, PART VI, SECTION C, LINE 19: THE ASSOCIATION MAKES ITS GOVERNING  
DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED LOSSES ON INVESTMENTS:

-33,883.

Name of the organization **KASSON FIRE DEPARTMENT  
RELIEF ASSOCIATION**

**Employer identification number**  
**41-6021884**

FORM 990, PART XII, LINE 2C:

THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE  
AUDIT

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

**Enter filer's identifying number, see instructions**

Type or print  File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions  <b>KASSON FIRE DEPARTMENT RELIEF ASSOCIATION</b>	Employer identification number (EIN) or  <b>X 41-6021884</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.  <b>101 E MAIN ST</b>	Social security number (SSN)  <input type="checkbox"/>
	City, town or post office, state, and ZIP code For a foreign address, see instructions  <b>KASSON, MN 55944</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

 0  1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**
**MIKE NOCKELS**

- The books are in the care of ► **101 E MAIN - KASSON, MN 55944**  
Telephone No ► **507-634-4580** FAX No ►
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2012**

5 For calendar year **2011**, or other tax year beginning , and ending .

6 If the tax year entered in line 5 is for less than 12 months, check reason  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	0.
c <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►

Title ► **PRESIDENT**

Date ►

Form 8868 (Rev. 1-2012)