

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 private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016
Open to Public
Inspection

A For the 2016 calendar year, or tax year beginning **10/01/16**, and ending **09/30/17**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization KOSCIUSKO COUNTY COMMUNITY FAIR INC		D Employer identification number 35-0449569
	Doing business as		E Telephone number 574-269-1823
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 1093		
	City or town, state or province, country, and ZIP or foreign postal code WARSAW IN 46581-1093		G Gross receipts \$ 571,593
	F Name and address of principal officer: SHEAL DIRCK PO BOX 1093 WARSAW IN 46581-1093		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.KCFAIR.COM**

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation: **1960** **M** State of legal domicile: **IN**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE PURPOSE OF THE ORGANIZATION IS THE INSTRUCTION OF THE PUBLIC ON AGRICULTURE MATTERS BY MEANS OF PUBLIC FAIRS AND EXHIBITIONS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	15	
	4	15	
	5	9	
	6	100	
	7a	-39,865	
	7b	-10,748	
Revenue	Prior Year		Current Year
	8	90,956	99,980
	9	395,514	358,330
	10		0
	11	7,841	30,508
	12	494,311	488,818
Expenses	13		0
	14		0
	15	81,810	79,557
	16a		0
	b		
	17	414,483	472,352
	18	496,293	551,909
	19	-1,982	-63,091
Net Assets or Fund Balances	Beginning of Current Year		End of Year
	20	568,622	533,046
	21	43,230	70,745
	22	525,392	462,301

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 SHEAL DIRCK		Date		
	Type or print name and title TREASURER				
Paid Preparer Use Only	Print/Type preparer's name WENDY BILLS		Preparer's signature <i>Wendy Bills CPA</i>	Date 09/07/18	Check <input type="checkbox"/> if self-employed PTIN P01503265
	Firm's name ▶ HIMES & KRULL, LLC		Firm's EIN ▶ 35-2238604		
	Firm's address ▶ PO BOX 153		Phone no. 574-594-2002		
	Firm's address ▶ PIERCETON, IN 46562				

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

☒ Yes ☐ No

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

1 Briefly describe the organization's mission:

THE PURPOSE OF THE ORGANIZATION IS THE INSTRUCTION OF THE PUBLIC ON AGRICULTURE MATTERS BY MEANS OF PUBLIC FAIRS AND EXHIBITIONS.2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **528,782** including grants of \$) (Revenue \$)

THE ORGANIZATION'S MAIN ACHIEVEMENT EACH YEAR IS THE COUNTY FAIR - THIS EVENT IS AN OPPORTUNITY TO EDUCATE THE PUBLIC IN AGRICULTURAL TECHNIQUES, TECHNOLOGY AND LIVESTOCK. THE ORGANIZATION SERVES THE WHOLE COUNTY OF KOSCIUSKO. THOUSANDS OF PEOPLE ENJOY EXHIBITS, DISPLAYS AND THE LIVESTOCK JUDGING THAT THE FAIR PROVIDES EACH YEAR. IT IS THE CULMINATION OF A YEAR'S WORTH OF WORK DONE BY THE YOUTH AND COMMUNITY AS VARIOUS PROJECTS ARE SHOWN AND DISPLAYED.

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 ► **528,782**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	5
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	X
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	9
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
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" to line 3b, provide an explanation in Schedule O	3b	X
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	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 as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
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	X
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	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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 or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

	Yes	No
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.	15	
b Enter the number of voting members included in line 1a, above, who are independent	15	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
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?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
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	9	X

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

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

Section C. Disclosure

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

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 ☐ Other (explain in Schedule O)

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, address, and telephone number of the person who possesses the organization's books and records: ►
SHEAL DIRCK
WARSAW **1400 E SMITH STREET** **IN 46580** **574-269-1823**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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 this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDALL SHEPERD	2.00									
PRESIDENT	0.00	X		X				0	0	0
(2) IVORY SNIPES	1.00									
PAST PRESIDENT	0.00	X						0	0	0
(3) ANN WIESEHAN	2.00									
1ST VICE PRESIDENT	0.00	X		X				0	0	0
(4) KEVIN HARRIS	2.00									
2ND VICE PRESIDENT	0.00	X		X				0	0	0
(5) SHEAL DIRCK	3.00									
TREASURER	0.00	X		X				0	0	0
(6) TONY ZIMMERMAN	2.00									
SECRETARY	0.00	X		X				0	0	0
(7) BRIAN 5NYDER	1.00									
BOARD MEMBER	0.00	X						0	0	0
(8) MICHAEL BOWER	1.00									
BOARD MEMBER	0.00	X						0	0	0
(9) JACOBA BURBANK	1.00									
BOARD MEMBER	0.00	X						0	0	0
(10) JAY JACOBS	1.00									
BOARD MEMBER	0.00	X						0	0	0
(11) KRISTEN MESSMORE	1.00									
BOARD MEMBER	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) RICHARD MIOTTO	1.00									
BOARD MEMBER	0.00	X						0	0	0
(13) SHANE CHECKETTS	1.00									
BOARD MEMBER	0.00	X						0	0	0
(14) NATHAN RHOADES	1.00									
BOARD MEMBER	0.00	X						0	0	0
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 **0**

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

	Yes	No
3		X
4		X
5		X

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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

			(A) Total revenue	(B) Related or exempl function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	2,465			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	97,515			
	g Noncash contributions included in lines 1a-1f:		\$ 35,000			
	h Total. Add lines 1a-1f		99,980			
Program Service Revenue		Busn. Code				
	2a ANNUAL FAIR REVENUE		249,149	249,149		
	b PROGRAM RELATED RENTS		49,668	49,668		
	c 4-H CLUB RENTS		36,241	36,241		
	d CAMPING INCOME		15,138	15,138		
	e OTHER		8,134	8,134		
	f All other program service revenue					
	g Total. Add lines 2a-2f		358,330			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents	14,289				
	b Less: rental exps.	54,154				
	c Rental inc. or (loss)	-39,865				
	d Net rental income or (loss)			-39,865	-39,865	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	98,994			
	b Less: direct expenses	b	28,621			
	c Net income or (loss) from fundraising events		70,373			70,373
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.			488,818	358,330	-39,865	70,373

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	72,778	64,927	7,851	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	6,779	6,178	601	
11 Fees for services (non-employees):				
a Management				
b Legal	10,115	10,115		
c Accounting	85	85		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	61,507	61,507		
13 Office expenses	2,544	1,272	1,272	
14 Information technology	16,086	16,086		
15 Royalties				
16 Occupancy	77,996	70,196	7,800	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	463	463		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	32,042	32,042		
23 Insurance	43,115	43,115		
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 ANNUAL 4-H FAIR EXPENSES	194,862	194,862		
b EQUIPMENT RENTS & REPAIRS	16,560	16,560		
c MISCELLANEOUS EXPENSE	7,580	3,790	3,790	
d BANK & CREDIT CARD FEES	5,649	5,084	565	
e All other expenses	3,748	2,500	1,248	
25 Total functional expenses. Add lines 1 through 24e	551,909	528,782	23,127	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	56,983	1	17,227
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,271	4	10,389
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other 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). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,130	9	4,782
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,301,409		
	b Less: accumulated depreciation	10b 838,590	10c 463,884	462,819
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	43,354	14	37,829
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	568,622	16	533,046	
Liabilities	17 Accounts payable and accrued expenses	9,930	17	48,045
	18 Grants payable		18	
	19 Deferred revenue	3,300	19	2,700
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	30,000	23	20,000
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	43,230	26	70,745
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	525,392	27	462,301
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	525,392	33	462,301
	34 Total liabilities and net assets/fund balances	568,622	34	533,046

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	488,818
2	Total expenses (must equal Part IX, column (A), line 25)	2	551,909
3	Revenue less expenses. Subtract line 2 from line 1	3	-63,091
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	525,392
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	462,301

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

	Yes	No
1 Accounting method used to prepare the Form 990: <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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
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?		X
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 A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
Inspection

Name of the organization

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Employer identification number

35-0449569**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	232,642	99,079	82,819	90,956	99,980	605,476
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	427,934	347,516	388,573	380,298	358,330	1,902,651
3 Gross receipts from activities that are not an unrelated trade or business under section 513	9,442	65,291	95,471	121,398	98,994	390,596
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	670,018	511,886	566,863	592,652	557,304	2,898,723
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						2,898,723

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6	670,018	511,886	566,863	592,652	557,304	2,898,723
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,219	2				1,221
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,219	2				1,221
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	671,237	511,888	566,863	592,652	557,304	2,899,944
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	99.96 %
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	99.96 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒
- b **33 1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

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

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4).	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2016 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013			
d	From 2014			
e	From 2015			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2016 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2017. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b	Excess from 2013			
c	Excess from 2014			
d	Excess from 2015			
e	Excess from 2016			

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2016▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

KOSCIUSKO COUNTY COMMUNITY FAIR INC**35-0449569**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
Inspection

Name of the organization

Employer identification number

KOSCIUSKO COUNTY COMMUNITY FAIR INC**35-0449569****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on 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 a 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 XIII, 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" on 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 XIII, 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) Revenue included on 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 Revenue included on 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 acquisition, 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 XIII.

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" on 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 XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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 on 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

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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		116,269		116,269
b Buildings		820,697	569,293	251,404
c Leasehold improvements				
d Equipment		107,431	84,645	22,786
e Other		257,012	184,652	72,360
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				462,819

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. 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)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

2. Liability for uncertain tax positions. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE G
(Form 990 or 990-EZ)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
Inspection

Name of the organization

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Employer identification number

35-0449569**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

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

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

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

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

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?		(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col. (I)	(VI) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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.....

.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		HAUNTED HOUSE	TEST N TUNE	1	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	57,057	7,859	7,110	72,026
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	57,057	7,859	7,110	72,026
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	3,633	8,728	10,166	22,527
	10 Direct expense summary. Add lines 4 through 9 in column (d)				22,527
11 Net income summary. Subtract line 10 from line 3, column (d)				49,499	

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

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

Name ▶

Address ▶

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

**SCHEDULE M
(Form 990)****Noncash Contributions**

OMB No. 1545-0047

2016**Open To Public
Inspection**Department of the Treasury
Internal Revenue Service

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
 ► Attach to Form 990.
 ► Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Employer identification number

35-0449569**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()	X	1	35,000	
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016Open to Public
Inspection

Name of the organization

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Employer identification number

35-0449569

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

MEMBERS WHO PAY THEIR ANNUAL DUES OF \$25 HAVE THE RIGHT TO VOTE FOR MEMBERS
OF THE GOVERNING BOARD.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

MEMBERS WHO PAY THEIR ANNUAL DUES OF \$25 HAVE THE RIGHT TO VOTE FOR MEMBERS
OF THE GOVERNING BOARD.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

EACH BOARD MEMBER RECEIVES A COPY OF THE RETURN TO REVIEW AND IF ANY
QUESTIONS ARISE THEY ARE ADDRESSED WITH THE BOARD AND RETURN PREPARER.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

CONFLICT OF INTEREST FORMS ARE COMPLETED EACH YEAR DURING THE TIME OF BOARD
MEMBER RENEWAL.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

KEY EMPLOYEE COMPENSATION IS DETERMINED BY THE PERSONNEL COMMITTEE, WHICH
CONSISTS OF OUR CURRENT PRESIDENT, VICE PRESIDENT AND IMMEDIATE PAST
PRESIDENT.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

KEY EMPLOYEE COMPENSATION IS DETERMINED BY THE PERSONNEL COMMITTEE, WHICH
CONSISTS OF OUR CURRENT PRESIDENT, VICE PRESIDENT AND IMMEDIATE PAST
PRESIDENT.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016Attachment
Sequence No. **179**

Name(s) shown on return

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Identifying number

35-0449569

Business or activity to which this form relates

INDIRECT DEPRECIATION**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	2,010,000
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 2015 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't 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	8,831

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	19,915
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2016 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		19,200	5.0	HY	S/L	1,920
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	05/31/17	4,473	39 yrs.	MM	S/L	42
	07/01/17	6,000	39.0	MM	S/L	31

Section C—Assets Placed in Service During 2016 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	30,739
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

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

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

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

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25		
26 Property used more than 50% in a qualified business use:											
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L-					
		%				S/L-					
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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

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 aren't more than 5% owners or related persons (see instructions).

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

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(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 2016 tax year (see instructions):						
43 Amortization of costs that began before your 2016 tax year					43	5,525
44 Total. Add amounts in column (f). See the instructions for where to report					44	5,525

Year Ended: September 30, 2017

35-0449569

KOSCIUSKO COUNTY COMMUNITY FAIR INC
PO BOX 1093
WARSAW, IN 46581-1093

**Electing out of Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

35-0449569

Federal Asset Report

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Basis for Dep	Per Conv	Meth	Prior	Current
5-year GDS Property:										
229	TRACK FENCE POSTS	5/04/17	1,200			1,200	5	HY S/L	0	120
230	HORSE ARENA LED LIGHTING	5/18/17	18,000			18,000	5	HY S/L	0	1,800
			<u>19,200</u>			<u>19,200</u>			<u>0</u>	<u>1,920</u>
Non-Residential Real Property:										
231	ADA BATHROOM	5/31/17	4,473			4,473	39	MM S/L	0	42
232	AIR CONDITIONING - SHRINE BUILDING	7/01/17	6,000			6,000	39	MM S/L	0	31
			<u>10,473</u>			<u>10,473</u>			<u>0</u>	<u>73</u>
Prior MACRS:										
1	NEW BLEACHERS	4/01/87	4,680			4,680	20	HY 150DB	4,680	0
5	CART - TABLES	10/23/92	96			96	7	HY 200DB	96	0
7	BASKETBALL POLES	6/27/97	400			400	5	HY 200DB	400	0
10	BLEACHERS	5/01/88	2,178			2,178	20	HY 150DB	2,178	0
11	SEWER LINE PROJECT	3/28/95	21,009			21,009	20	HY 150DB	21,009	0
12	TILING FOR GROUNDS NEAR THE PIT	7/15/96	1,280			1,280	20	HY 150DB	1,280	0
13	TILING THROUGH CAMPING GROUND	11/15/96	1,097			1,097	20	HY 150DB	1,073	24
14	FENCE NEAR GRANDSTAND	4/15/97	8,386			8,386	15	HY 150DB	8,386	0
40	OVERHEAD DOORS	2/02/93	683			683	15	HY 150DB	683	0
42	RESTROOMS	1/15/96	5,376			5,376	20	HY 150DB	5,376	0
43	FURNACE IN RESTROOMS	7/15/96	1,740			1,740	10	HY 200DB	1,740	0
44	GENERAL ELECTRIC WORK	3/06/97	930			930	15	HY 150DB	930	0
45	GENERAL ELECTRIC WORK	4/15/97	32,017			32,017	15	HY 150DB	32,017	0
46	GENERAL ELECTRIC WORK	5/15/97	4,261			4,261	15	HY 150DB	4,261	0
47	GENERAL ELECTRIC WORK	6/15/97	3,888			3,888	15	HY 150DB	3,888	0
48	GENERAL ELECTRIC WORK	7/15/97	3,668			3,668	15	HY 150DB	3,668	0
55	MOSIER WELL	4/08/98	5,057			5,057	10	HY 200DB	5,057	0
60	FREEZER	8/01/89	950			950	7	HY 200DB	950	0
61	10 ROUND TABLES	8/28/90	1,074			1,074	7	HY 200DB	1,074	0
62	ROUND TABLES (24)	6/01/90	1,069			1,069	7	HY 200DB	1,069	0
63	TABLE TRUCK	4/01/91	90			90	7	HY 200DB	90	0
64	CARTS (3)	2/15/92	118			118	7	HY 200DB	118	0
66	REFRIGERATOR	10/16/92	2,400			2,400	7	HY 200DB	2,400	0
67	PRESSURE TANK	10/31/94	300			300	7	HY 200DB	300	0
68	HIGH CHAIRS (2)	4/20/95	90			90	7	HY 200DB	90	0
69	RCA TV - VCR	4/29/95	1,100			1,100	7	HY 200DB	1,100	0
70	STEEL INSTRUMENT CART	6/07/95	201			201	7	HY 200DB	201	0
72	DOOR	3/06/97	521			521	15	HY 150DB	521	0
78	DOOR	7/01/88	1,883			1,883	15	HY 150DB	1,883	0
79	CART	2/15/92	96			96	7	HY 200DB	96	0
80	KITCHEN CABINETS	4/15/97	500			500	7	HY 200DB	500	0
83	AIR CONDITIONER-OLD OFFICE	9/01/97	595			595	5	HY 200DB	595	0
84	TILING	10/15/97	947			947	5	HY 200DB	947	0
Out Of Service: 9/30/16										
85	FENCE	6/25/98	2,340			2,340	15	HY 150DB	2,340	0
86	PAVEMENT	7/21/98	12,329			12,329	10	HY 200DB	12,329	0
88	BASKETBALL BACKBOARDS (6)	6/23/99	1,017			1,017	5	HY 200DB	1,017	0
89	CASH REGISTERS	7/23/99	910			910	5	HY 200DB	910	0
90	DOLLY	7/18/99	300			300	5	HY 200DB	300	0
92	BASKETBALL COURT	1/29/00	2,459			2,459	15	HY 150DB	2,459	0
93	FENCE	8/05/99	10,420			10,420	15	HY 150DB	10,420	0
94	FENCING	6/26/00	650			650	15	HY 150DB	650	0
95	1988 GMC TRUCK	8/17/00	4,000			4,000	5	HY 200DB	4,000	0
97	LITTLE WONDER LEAF BLOWER	8/20/01	800			800	7	HY 200DB	800	0
98	FLAT WAGON (2)	9/20/01	275		X	192	7	HY 200DB	275	0
99	HP AIR COMPRESSOR 26 GAL	10/25/01	359		X	251	7	HY 200DB	359	0
131	FLAT BED WAGON	10/28/04	500		X	250	5	MQ 200DB	500	0
135	EAST RESTROOM - METAL	5/05/05	1,627			1,627	10	MQ S/L	1,627	0
136	NEW FAIR OFFICE DOORS	6/23/05	526			526	10	MQ S/L	526	0
137	FAIR OFFICE SIDING	6/27/05	1,258			1,258	15	MQ S/L	954	84
138	FURNACE (4) SHRINE BLDG	3/10/05	9,860			9,860	15	MQ S/L	7,641	657
139	ECHO TRIMMER	6/02/05	150			150	7	MQ S/L	150	0
140	FIRE EXTINGUISHER (20)	6/02/05	1,160			1,160	7	MQ S/L	1,160	0
141	PIER HARDWARE	6/23/05	2,176			2,176	7	MQ S/L	2,176	0
142	FOLDING TABLES(17)	4/14/05	1,955			1,955	7	MQ S/L	1,955	0

35-0449569

Federal Asset Report

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date	Cost	Bus	Sec	Basis	PerConv	Meth	Prior	Current	
		In Service		%	179	Bonus					for Depr
143	FURNACE & AC (4)	4/14/05	14,640			14,640	15	MQ S/L	11,102	976	
144	REMODEL: HFA-SOUTH END	6/10/05	6,094			6,094	39	MM S/L	1,764	156	
145	SUPPLY RUNS & DUCT WRAP - SOUTH	6/30/05	4,500			4,500	39	MM S/L	1,303	115	
146	S41 CONSTRUCTION	6/30/05	3,392			3,392	39	MM S/L	982	87	
147	S41 CONSTRUCTION	6/30/05	1,554			1,554	39	MM S/L	450	40	
148	AGGREGATE	6/30/05	856			856	7	MQ S/L	856	0	
149	TRACTOR, LOADER, PLATES & FORKS	8/11/05	12,749			12,749	7	MQ S/L	12,749	0	
150	2 GAS TANKS, HAND PUMPS & SHELL	8/11/05	918			918	7	MQ S/L	918	0	
151	MICROPHONES	8/04/05	150			150	5	MQ S/L	150	0	
152	HOME & FAMILY ARTS REMODEL	9/30/05	21,127			21,127	39	MM S/L	5,981	542	
153	FENCE	8/11/05	1,435			1,435	7	MQ S/L	1,435	0	
154	SHRINE BLD IMPROV	8/04/05	6,043			6,043	39	MM S/L	1,724	155	
155	FAUX TREATMENT	8/04/05	1,860			1,860	7	MQ S/L	1,860	0	
156	PAINT ENTRY & WEST ROOM	8/11/05	6,000			6,000	7	MQ S/L	6,000	0	
157	WINDOW CORNICES	8/11/05	996			996	7	MQ S/L	996	0	
158	RESTROOM PLUMBING	8/18/05	2,100			2,100	39	MM S/L	599	54	
159	CARPET - WEST ROOM	8/18/05	4,874			4,874	7	MQ S/L	4,874	0	
160	BLINDS	9/30/05	100			100	7	MQ S/L	100	0	
161	DUMPSTER	8/11/05	599			599	7	MQ S/L	599	0	
163	KUKER 30 GALLON SPRAYER	8/01/05	250			250	7	MQ S/L	250	0	
164	TRAC VAC MODEL S/N 17123	8/01/05	2,000			2,000	7	MQ S/L	2,000	0	
166	WATER SOFTNER - HFA	12/15/05	700			700	7	HY S/L	700	0	
167	WATER SOFTNER - SHRINE BLD	12/15/05	1,100			1,100	7	HY S/L	1,100	0	
168	FAIR OFFICE	12/30/05	39,501			39,501	39	MM S/L	10,930	1,013	
169	SOUND SYSTEM / ACTIVITY TENT	12/31/05	2,425			2,425	7	HY S/L	2,425	0	
170	FLATBED WAGONS (2)	1/26/06	650			650	7	HY S/L	650	0	
171	FAIR OFFICE - PLUMBING & ELECTRIC	1/12/06	3,525			3,525	39	MM S/L	968	90	
172	WATER SOFTNER	1/19/06	700			700	7	HY S/L	700	0	
173	LIGHT FIXTURES - FAIR OFFICE	1/26/06	124			124	7	HY S/L	124	0	
174	PRINTER - FAIR OFFICE	6/01/06	200			200	5	HY S/L	200	0	
175	CO2 FIRE EXTINGUISHER	5/11/06	297			297	5	HY S/L	297	0	
176	CEMENT HANDICAP AREA - GRANDSTAND	8/29/06	550			550	15	HY S/L	385	37	
177	SPLIT RAIL FENCE - GRANDSTAND	9/07/06	731			731	7	HY S/L	731	0	
178	BATTERIES/CLIPS - HAND HELD RADIOS	7/27/06	551			551	7	HY S/L	551	0	
179	1997 SUZUKI	8/16/07	3,550			3,550	7	MQ S/L	3,550	0	
180	GARAGE DOORS - MAINTENANCE SHED	6/21/07	548			548	10	MQ S/L	514	32	
181	ELECTRICAL UPGRADE - MIDWAY	4/26/07	3,514			3,514	15	MQ S/L	2,196	234	
182	16 TABLES - HFA	10/25/07	2,125			2,125	7	MQ S/L	2,125	0	
183	COMPUTER EQUIP - OFFICE	1/03/08	685			685	5	MQ S/L	685	0	
184	COMPUTERS	2/07/08	1,600			1,600	5	MQ S/L	1,600	0	
185	PIER #3	5/22/08	4,665			4,665	10	MQ S/L	3,907	467	
186	PARKING LOT - SHRINE BLD	7/01/08	7,823			7,823	10	MQ S/L	6,356	782	
187	TICKET BOOTH	6/19/08	980			980	10	MQ S/L	821	98	
188	SWEEPER - SHRINE BLD	5/29/08	567		X	283	7	MQ S/L	567	0	
189	AUDIO TECH MICROPHONES	6/19/08	220		X	110	5	MQ S/L	220	0	
190	TRANSFORMER	7/07/08	506		X	253	7	MQ S/L	506	0	
191	BATTERIES HAND HELD RADIOS	6/04/09	827			827	5	HY S/L	827	0	
193	BLEACHERS	6/30/09	24,980			24,980	15	HY S/L	12,490	1,665	
194	CHAIRS - SHRINE BLD	6/30/09	3,599			3,599	7	HY S/L	3,599	0	
195	PORTABLE STORAGE BLD	8/29/09	2,300			2,300	15	HY S/L	1,150	153	
196	GOLF CART	2/22/10	1,500			1,500	7	HY S/L	1,393	109	
197	SEMI TRAILER	3/13/10	1,000			1,000	7	HY S/L	929	70	
198	TRIMMER	8/19/10	264			264	7	HY S/L	245	17	
199	RADIOS	3/19/10	2,012			2,012	5	HY S/L	2,012	0	
208	BLEACHERS	9/20/13	23,500			23,500	15	MQ S/L	4,896	1,567	
209	BUILDING	6/30/13	122,000			122,000	39	MM S/L	10,297	3,128	
210	JOHN DEERE DIESEL MOWER	4/17/14	4,765			4,765	7	MQ S/L	1,617	681	
211	MONEY TREE ATM	5/01/14	4,445			4,445	5	MQ S/L	2,111	889	
212	POLAR TEMP OUTDOOR ICE MERCHANT	5/16/14	3,209			3,209	5	MQ S/L	1,524	642	
213	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000			15,000	10	MQ S/L	3,188	1,500	
214	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000			15,000	10	MQ S/L	3,188	1,500	
215	EXTENSION OFFICE ON FAIR GROUND	4/15/14	5,650			5,650	15	MQ S/L	895	377	
217	PAINTBALL EQUIPMENT	5/18/15	4,990			4,990	7	HY S/L	1,069	713	
227	STORAGE CONTAINERS	4/12/16	4,298			4,298	7	HY S/L	307	614	
228	CLAY FOR TRACK	1/18/16	3,237			3,237	5	HY S/L	324	647	
			576,401				575,313				19,915

Federal Asset Report

Form 990, Page 1

Out Of Service: 9/30/16

35-0449569

Federal Asset Report

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
113	CARPET	2/28/03	402				402	7	MO	S/L	402	0
114	FURNACE	2/28/03	1,035				1,035	15	MO	S/L	937	69
115	CABINETS	2/28/03	617				617	7	MO	S/L	617	0
116	CABINET	3/13/03	230				230	7	MO	S/L	230	0
117	BATHROOM FIXTURES	5/22/03	736				736	10	MO	S/L	736	0
118	NIFF TONE DOOR	5/22/03	259				259	7	MO	S/L	259	0
119	INCREASE SIZE OF BASKETBALL COL	6/05/03	709				709	15	MO	S/L	630	47
120	BATHROOM FIXTURES	6/05/03	297				297	10	MO	S/L	297	0
121	NEW FENCE - TRACK AREA	7/31/03	1,100				1,100	15	MO	S/L	966	73
122	AIR CONDITIONER	7/31/03	3,980				3,980	15	MO	S/L	3,494	265
123	HAY WAGON	8/20/03	268				268	5	MO	S/L	268	0
124	HAY WAGON	8/20/03	268				268	5	MO	S/L	268	0
125	HAY WAGON	8/20/03	268				268	5	MO	S/L	268	0
126	HAY WAGON	8/20/03	268				268	5	MO	S/L	268	0
127	CHAIRS (80)	4/15/04	1,810				1,810	5	MO	S/L	1,810	0
128	PICNIC TABLES	6/03/04	1,965				1,965	7	MO	S/L	1,965	0
129	LEAF BLOWER	9/20/04	925				925	5	MO	S/L	925	0
130	COPIER/FAX	9/15/04	1,495				1,495	5	MO	S/L	1,495	0
132	ANNOUNCER'S BOOTH	5/12/04	3,200				3,200	15	MO	S/L	2,649	213
133	BLEACHERS FOR GRANDSTAND	6/10/04	22,110				22,110	15	MO	S/L	18,179	1,474
134	LIGHTS	7/29/04	1,042				1,042	15	MO	S/L	845	69
162	LAND - TOPSOIL & FILLDIRT	12/31/04	1,260				1,260	0	--	Land	0	0
165			0				0	0	HY		0	0
192	SHORELINE PROJECT	6/30/09	94,956				94,956	0	--	Land	0	0
200	BUILDING UPGRADES	4/12/11	6,371				6,371	20	MO	S/L	1,752	319
201	ELECTRICAL UPGRADES	12/14/10	32,208				32,208	20	MO	S/L	9,394	1,610
202	FENCING	6/01/11	15,489				15,489	10	MO	S/L	8,261	1,549
203	LEAF BLOWER	11/09/10	1,375				1,375	7	MO	S/L	1,162	196
204	LAND-OUR FATHERS HOUSE	10/06/11	10,000				10,000	0	--	Land	0	0
205	LOCKS-OFFICE & SHOP	11/15/11	1,200				1,200	10	MO	S/L	590	120
207	PHONE SYSTEM	6/18/13	2,637				2,637	5	MO	S/L	1,714	527
Total Other Depreciation			695,335				695,335				500,008	8,831
Total ACRS and Other Depreciation			695,335				695,335				500,008	8,831
Amortization:												
206	LICENSE (PERPETUAL)	10/01/12	9,000				9,000	9	MO	Amort	4,000	1,000
216	WEBSITE	5/12/15	5,500				5,500	3	MO	Amort	2,597	1,833
218	ADA SITE EVALUATION & TRANSITIO	12/01/14	40,387				40,387	15	MO	Amort	4,936	2,692
			54,887				54,887				11,533	5,525
Grand Totals			1,356,296				1,355,208				824,306	36,264
Less: Dispositions and Transfers			0				0				0	0
Less: Start-up/Org Expense			0				0				0	0
Net Grand Totals			1,356,296				1,355,208				824,306	36,264

35-0449569

Bonus Depreciation Report

FYE: 9/30/2017

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
<u>Activity: Form 990, Page 1</u>								
98	FLAT WAGON (2)	9/20/01	275		0	0	83	192
99	HP AIR COMPRESSOR 26 GAL	10/25/01	359		0	0	108	251
131	FLAT BED WAGON	10/28/04	500		0	0	250	250
188	SWEEPER - SHRINE BLD	5/29/08	567		0	0	284	283
189	AUDIO TECH MICROPHONES	6/19/08	220		0	0	110	110
190	TRANSFORMER	7/07/08	506		0	0	253	253
Form 990, Page 1			2,427		0	0	1,088	1,339
Grand Total			2,427		0	0	1,088	1,339

35-0449569

Depreciation Adjustment Report

FYE: 9/30/2017

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	179	1997 SUZUKI	0	0	0
Page 1	1	180	GARAGE DOORS - MAINTENANCE SHOP	32	34	-2
Page 1	1	181	ELECTRICAL UPGRADE - MIDWAY	234	235	-1
Page 1	1	182	16 TABLES - HFA	0	0	0
Page 1	1	183	COMPUTER EQUIP - OFFICE	0	0	0
Page 1	1	184	COMPUTERS	0	0	0
Page 1	1	185	PIER #3	467	233	234
Page 1	1	186	PARKING LOT - SHRINE BLD	782	391	391
Page 1	1	187	TICKET BOOTH	98	49	49
Page 1	1	188	SWEEPER - SHRINE BLD	0	0	0
Page 1	1	189	AUDIO TECH MICROPHONES	0	0	0
Page 1	1	190	TRANSFORMER	0	0	0
Page 1	1	191	BATTERIES HAND HELD RADIOS	0	0	0
Page 1	1	193	BLEACHERS	1,665	1,665	0
Page 1	1	194	CHAIRS - SHRINE BLD	0	0	0
Page 1	1	195	PORTABLE STORAGE BLD	153	153	0
Page 1	1	196	GOLF CART	109	107	2
Page 1	1	197	SEMI TRAILER	70	71	-1
Page 1	1	198	TRIMMER	17	19	-2
Page 1	1	199	RADIOS	0	0	0
				<u>3,627</u>	<u>2,957</u>	<u>670</u>

35-0449569

Future Depreciation Report**FYE: 9/30/18**

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	NEW BLEACHERS	4/01/87	4,680	0	0
5	CART - TABLES	10/23/92	96	0	0
7	BASKETBALL POLES	6/27/97	400	0	0
10	BLEACHERS	5/01/88	2,178	0	0
11	SEWER LINE PROJECT	3/28/95	21,009	0	0
12	TILING FOR GROUNDS NEAR THE PIT	7/15/96	1,280	0	0
13	TILING THROUGH CAMPING GROUNDS	11/15/96	1,097	0	0
14	FENCE NEAR GRANDSTAND	4/15/97	8,386	0	0
40	OVERHEAD DOORS	2/02/93	683	0	0
42	RESTROOMS	1/15/96	5,376	0	0
43	FURNACE IN RESTROOMS	7/15/96	1,740	0	0
44	GENERAL ELECTRIC WORK	3/06/97	930	0	0
45	GENERAL ELECTRIC WORK	4/15/97	32,017	0	0
46	GENERAL ELECTRIC WORK	5/15/97	4,261	0	0
47	GENERAL ELECTRIC WORK	6/15/97	3,888	0	0
48	GENERAL ELECTRIC WORK	7/15/97	3,668	0	0
55	MOSIER WELL	4/08/98	5,057	0	0
60	FREEZER	8/01/89	950	0	0
61	10 ROUND TABLES	8/28/90	1,074	0	0
62	ROUND TABLES (24)	6/01/90	1,069	0	0
63	TABLE TRUCK	4/01/91	90	0	0
64	CARTS (3)	2/15/92	118	0	0
66	REFRIGERATOR	10/16/92	2,400	0	0
67	PRESSURE TANK	10/31/94	300	0	0
68	HIGH CHAIRS (2)	4/20/95	90	0	0
69	RCA TV - VCR	4/29/95	1,100	0	0
70	STEEL INSTRUMENT CART	6/07/95	201	0	0
72	DOOR	3/06/97	521	0	0
78	DOOR	7/01/88	1,883	0	0
79	CART	2/15/92	96	0	0
80	KITCHEN CABINETS	4/15/97	500	0	0
83	AIR CONDITIONER-OLD OFFICE	9/01/97	595	0	0
84	TILING	10/15/97	947	0	0
85	FENCE	6/25/98	2,340	0	0
86	PAVEMENT	7/21/98	12,329	0	0
88	BASKETBALL BACKBOARDS (6)	6/23/99	1,017	0	0
89	CASH REGISTERS	7/23/99	910	0	0
90	DOLLY	7/18/99	300	0	0
92	BASKETBALL COURT	1/29/00	2,459	0	0
93	FENCE	8/05/99	10,420	0	0
94	FENCING	6/26/00	650	0	0
95	1988 GMC TRUCK	8/17/00	4,000	0	0
97	LITTLE WONDER LEAF BLOWER	8/20/01	800	0	0
98	FLAT WAGON (2)	9/20/01	275	0	0
99	HP AIR COMPRESSOR 26 GAL	10/25/01	359	0	0
131	FLAT BED WAGON	10/28/04	500	0	0
135	EAST RESTROOM - METAL	5/05/05	1,627	0	0
136	NEW FAIR OFFICE DOORS	6/23/05	526	0	0
137	FAIR OFFICE SIDING	6/27/05	1,258	84	0
138	FURNACE (4) SHRINE BLDG	3/10/05	9,860	658	0
139	ECHO TRIMMER	6/02/05	150	0	0
140	FIRE EXTINGUISHER (20)	6/02/05	1,160	0	0
141	PIER HARDWARE	6/23/05	2,176	0	0
142	FOLDING TABLES(17)	4/14/05	1,955	0	0
143	FURNACE & AC (4)	4/14/05	14,640	976	0
144	REMODEL: HFA-SOUTH END	6/10/05	6,094	157	0
145	SUPPLY RUNS & DUCT WRAP - SOUTH EN	6/30/05	4,500	115	0
146	S41 CONSTRUCTION	6/30/05	3,392	87	0
147	S41 CONSTRUCTION	6/30/05	1,554	40	0
148	AGGREGATE	6/30/05	856	0	0
149	TRACTOR, LOADER, PLATES & FORKS	8/11/05	12,749	0	0
150	2 GAS TANKS, HAND PUMPS & SHELL PLA	8/11/05	918	0	0
151	MICROPHONES	8/04/05	150	0	0
152	HOME & FAMILY ARTS REMODEL	9/30/05	21,127	542	0
153	FENCE	8/11/05	1,435	0	0
154	SHRINE BLD IMPROV	8/04/05	6,043	155	0
155	FAUX TREATMENT	8/04/05	1,860	0	0

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Future Depreciation Report**FYE: 9/30/18**

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
156	PAINT ENTRY & WEST ROOM	8/11/05	6,000	0	0
157	WINDOW CORNICES	8/11/05	996	0	0
158	RESTROOM PLUMBING	8/18/05	2,100	54	0
159	CARPET - WEST ROOM	8/18/05	4,874	0	0
160	BLINDS	9/30/05	100	0	0
161	DUMPSTER	8/11/05	599	0	0
163	KUKER 30 GALLON SPRAYER	8/01/05	250	0	0
164	TRAC VAC MODEL S/N 17123	8/01/05	2,000	0	0
166	WATER SOFTNER - HFA	12/15/05	700	0	0
167	WATER SOFTNER - SHRINE BLD	12/15/05	1,100	0	0
168	FAIR OFFICE	12/30/05	39,501	1,013	0
169	sound SYSTEM / ACTIVITY TENT	12/31/05	2,425	0	0
170	FLATBED WAGONS (2)	1/26/06	650	0	0
171	FAIR OFFICE - PLUMBING & ELECTRICAL	1/12/06	3,525	90	0
172	WATER SOFTNER	1/19/06	700	0	0
173	LIGHT FIXTURES - FAIR OFFICE	1/26/06	124	0	0
174	PRINTER - FAIR OFFICE	6/01/06	200	0	0
175	CO2 FIRE EXTINGUISHER	5/11/06	297	0	0
176	CEMENT HANDICAP AREA - GRANDSTAND	8/29/06	550	37	0
177	SPLIT RAIL FENCE - GRANDSTAND	9/07/06	731	0	0
178	BATTERIES/CLIPS - HAND HELD RADIOS	7/27/06	551	0	0
179	1997 SUZUKI	8/16/07	3,550	0	0
180	GARAGE DOORS - MAINTENANCE SHOP	6/21/07	548	2	0
181	ELECTRICAL UPGRADE - MIDWAY	4/26/07	3,514	235	234
182	16 TABLES - HFA	10/25/07	2,125	0	0
183	COMPUTER EQUIP - OFFICE	1/03/08	685	0	0
184	COMPUTERS	2/07/08	1,600	0	0
185	PIER #3	5/22/08	4,665	291	146
186	PARKING LOT - SHRINE BLD	7/01/08	7,823	685	342
187	TICKET BOOTH	6/19/08	980	61	31
188	SWEEPER - SHRINE BLD	5/29/08	567	0	0
189	AUDIO TECH MICROPHONES	6/19/08	220	0	0
190	TRANSFORMER	7/07/08	506	0	0
191	BATTERIES HAND HELD RADIOS	6/04/09	827	0	0
193	BLEACHERS	6/30/09	24,980	1,665	1,666
194	CHAIRS - SHRINE BLD	6/30/09	3,599	0	0
195	PORTABLE STORAGE BLD	8/29/09	2,300	153	154
196	GOLF CART	2/22/10	1,500	0	0
197	SEMI TRAILER	3/13/10	1,000	0	0
198	TRIMMER	8/19/10	264	0	0
199	RADIOS	3/19/10	2,012	0	0
208	BLEACHERS	9/20/13	23,500	1,567	0
209	BUILDING	6/30/13	122,000	3,128	0
210	JOHN DEERE DIESEL MOWER	4/17/14	4,765	680	0
211	MONEY TREE ATM	5/01/14	4,445	889	0
212	POLAR TEMP OUTDOOR ICE MERCHANDISE	5/16/14	3,209	642	0
213	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000	1,500	0
214	MAVRON PORTABLE TICKET BOOTH	7/03/14	15,000	1,500	0
215	EXTENSION OFFICE ON FAIR GROUNDS	4/15/14	5,650	376	0
217	PAINTBALL EQUIPMENT	5/18/15	4,990	713	0
227	STORAGE CONTAINERS	4/12/16	4,298	614	0
228	CLAY FOR TRACK	1/18/16	3,237	647	0
229	TRACK FENCE POSTS	5/04/17	1,200	240	0
230	HORSE ARENA LED LIGHTING	5/18/17	18,000	3,600	0
231	ADA BATHROOM	5/31/17	4,473	112	0
232	AIR CONDITIONING - SHRINE BUILDING	7/01/17	6,000	150	0
			<u>606,074</u>	<u>23,458</u>	<u>2,573</u>

Other Depreciation:

2	EAST WELL PUMP	7/01/78	2,244	0	0
3	SAFE	6/01/81	320	0	0
4	BLEACHERS	8/01/82	907	0	0
6	WELL	8/01/82	694	0	0
8	BLEACHERS - GRANDSTAND	5/01/82	13,231	0	0
9	IMPROVEMENTS & LIGHTS	6/01/86	33,592	0	0
15	SHRINERS BUILDING	1/01/63	44,272	0	0
16	ROOF	1/01/80	4,122	0	0
17	CEMENT & FOUNDATION	7/01/82	2,986	0	0

35-0449569

Future Depreciation Report**FYE: 9/30/18**

FYE: 9/30/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
18	POWER VENT FANS	7/01/83	441	0	0
19	4-H BUILDING	1/01/63	10,576	0	0
20	BUILDING EAST END	8/01/66	3,365	0	0
21	REMODEL MAIN OFFICE	7/01/87	1,229	29	0
22	PUMP JET	5/01/65	106	0	0
23	MENS EAST END	7/01/80	10,155	0	0
24	REMODEL WOMENS RESTROOM	5/01/82	599	0	0
25	REMODEL WOMENS RESTROOM	8/01/82	1,615	0	0
26	PUMP HOUSE 1/2 RACE	1/01/63	2,715	0	0
27	WELL PUMP	9/01/65	526	0	0
28	DOOR	8/01/72	536	0	0
29	WASH RACK	9/01/75	1,885	0	0
30	SMITH STREET BUILDING	1/01/63	641	0	0
31	POLE BARN BUILDING	1/01/63	11,000	0	0
32	SHEEP BARN BUILDING	1/01/62	6,885	0	0
33	AGI BUILDING	1/01/63	1,450	0	0
34	AGI ADDITION	12/01/64	128	0	0
35	FISH FRY BUILDING	6/01/70	1,000	0	0
36	CEMENT FLOOR DRAIN	5/01/70	428	0	0
37	HORSE BARN	8/01/81	64,549	0	0
38	CLAYPOOL LIONS STAND	4/01/90	1,000	0	0
39	CONSERVATION CLUB	5/01/91	1,000	0	0
41	RESTROOMS BUILDING	6/30/95	66,658	1,709	0
49	SHRINERS BUILDING	1/01/63	29,581	0	0
50	PLUMBING & HEATING	12/01/63	5,860	0	0
51	(2) DALITE SCREENS - 1 POWER	4/01/80	100	0	0
52	OBLONG TABLES	4/01/80	125	0	0
53	KITCHEN EQUIPMENT	3/01/81	750	0	0
54	SLICER & EQUIPMENT	2/01/82	1,019	0	0
56	PA SYSTEM	8/01/82	599	0	0
57	BUILDING IMPROVEMENTS	8/01/85	67,640	0	0
58	CHAIRS (290)	8/01/85	16,545	0	0
59	BUILDING IMPROVEMENTS	4/01/86	8,130	0	0
65	ROOF - SHRINE (NOT PP)	5/18/92	8,945	289	0
71	BUILDING INSULATION	5/16/95	2,778	71	0
73	FAMILY ARTS BUILDING	1/01/63	14,149	0	0
74	5 TABLES	8/16/77	50	0	0
75	4 FANS W/ SPEED CONTROL	9/01/81	785	0	0
76	ROOF	1/01/87	8,000	0	0
77	FOLDING TABLES	1/01/87	205	0	0
81	LAND	1/01/45	7,500	0	0
82	PERMIT	4/01/91	250	0	0
87	NOON LIONS PERMANENT STAND	3/29/99	4,000	102	0
91	TEARDOWN BINGO STAND	7/23/99	2,303	0	0
96	TICKET BOOTH	6/20/01	1,000	40	0
100	ELECTRIC CAMPGROUND IMP	4/11/02	2,187	0	0
101	CAMPGROUND ELECT	5/02/02	1,680	0	0
102	CAMPGROUND PLUMBING	5/16/02	2,425	0	0
103	CAMPGROUND PARKING	5/09/02	2,000	0	0
104	COLLIER'S HEATING & COOLING	2/14/02	1,357	35	0
105	TICKET BOOTH	10/17/02	325	13	0
106	ANCIL SYSTEM-SHRINE	10/10/02	1,095	0	0
107	BLACKTOP	10/17/02	2,846	0	0
108	400 WATT M-H	12/30/02	250	0	0
109	400 WATT M-H	12/31/02	250	0	0
110	400 WATT M-H	12/31/02	250	0	0
111	400 WATT M-H	12/31/02	250	0	0
112	DESK	1/31/03	771	0	0
113	CARPET	2/28/03	402	0	0
114	FURNACE	2/28/03	1,035	29	0
115	CABINETS	2/28/03	617	0	0
116	CABINET	3/13/03	230	0	0
117	BATHROOM FIXTURES	5/22/03	736	0	0
118	NIFF TONE DOOR	5/22/03	259	0	0
119	INCREASE SIZE OF BASKETBALL COURT	6/05/03	709	32	0
120	BATHROOM FIXTURES	6/05/03	297	0	0
121	NEW FENCE - TRACK AREA	7/31/03	1,100	61	0
122	AIR CONDITIONER	7/31/03	3,980	221	0
123	HAY WAGON	8/20/03	268	0	0
124	HAY WAGON	8/20/03	268	0	0
125	HAY WAGON	8/20/03	268	0	0

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Future Depreciation Report**FYE: 9/30/18**

FYE: 9/30/2017

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
126	HAY WAGON	8/20/03	268	0	0
127	CHAIRS (80)	4/15/04	1,810	0	0
128	PICNIC TABLES	6/03/04	1,965	0	0
129	LEAF BLOWER	9/20/04	925	0	0
130	COPIER/FAX	9/15/04	1,495	0	0
132	ANNOUNCER'S BOOTH	5/12/04	3,200	213	0
133	BLEACHERS FOR GRANDSTAND	6/10/04	22,110	1,474	0
134	LIGHTS	7/29/04	1,042	70	0
162	LAND - TOPSOIL & FILLDIRT	12/31/04	1,260	0	0
165			0	0	0
192	SHORELINE PROJECT	6/30/09	94,956	0	0
200	BUILDING UPGRADES	4/12/11	6,371	319	0
201	ELECTRICAL UPGRADES	12/14/10	32,208	1,610	0
202	FENCING	6/01/11	15,489	1,549	0
203	LEAF BLOWER	11/09/10	1,375	17	0
204	LAND-OUR FATHERS HOUSE	10/06/11	10,000	0	0
205	LOCKS-OFFICE & SHOP	11/15/11	1,200	120	0
207	PHONE SYSTEM	6/18/13	2,637	396	0
Total Other Depreciation			<u>695,335</u>	<u>8,399</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>695,335</u>	<u>8,399</u>	<u>0</u>
Amortization:					
206	LICENSE (PERPETUAL)	10/01/12	9,000	1,000	0
216	WEBSITE	5/12/15	5,500	1,070	0
218	ADA SITE EVALUATION & TRANSITION PI	12/01/14	40,387	2,693	0
			<u>54,887</u>	<u>4,763</u>	<u>0</u>
Grand Totals			<u>1,356,296</u>	<u>36,620</u>	<u>2,573</u>

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
SUBSCRIPTIONS & DUES	\$ 2,496	\$ 1,248	\$ 1,248	\$
BAD DEBTS	1,252	1,252		
TOTAL	\$ 3,748	\$ 2,500	\$ 1,248	\$ 0

Federal Statements

35-0449569

FYE: 9/30/2017

9/13/2018 1:35 PM

Schedule A, Part III, Line 1(e)

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	\$ 2,465
	97,515
TOTAL	\$ 99,980

Schedule A, Part III, Line 2(e)

Description	Amount
ANNUAL FAIR REVENUE	\$ 249,149
PROGRAM RELATED RENTS	49,668
4-H CLUB RENTS	36,241
CAMPING INCOME	15,138
OTHER	8,134
TOTAL	\$ 358,330

Schedule A, Part III, Line 3(e)

Description	Amount
TEST N TUNE	\$ 7,859
HAUNTED HOUSE	57,057
BBQ	7,110
OTHER FUNDRAISING EVENTS	26,968
TOTAL	\$ 98,994

Schedule A, Part III, Line 11

Description	Amount
MEETING/RECEPTION HALL	\$ -10,748
LESS: DEDUCTIONS	-1,000
TOTAL	\$ -11,748

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No 1545-0687

2016Department of the Treasury
Internal Revenue ServiceFor calendar year 2016 or other tax year beginning **10/01/16**, and ending **09/30/17**▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Check box if address changed	Name of organization (Check box if name changed and see instructions.)	D Employer identification number (Employees' trust, see instructions.)
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type KOSCIUSKO COUNTY COMMUNITY FAIR INC Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1093 City or town, state or province, country, and ZIP or foreign postal code WARSAW IN 46581-1093	35-0449569 E Unrelated business activity codes (See instructions.) 531120
C Book value of all assets at end of year 533,046	F Group exemption number (See instructions.) ▶	
G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Describe the organization's primary unrelated business activity.▶ **RENT INCOME FOR DEBT FINANCED PROPERTY.****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation.**J** The books are in care of ▶ **SHEAL DIRCK** Telephone number ▶ **574-269-1823**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7	3,852	14,600
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	3,852	14,600

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	
19	Taxes and licenses	19	
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	4,224
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	4,224
23	Depletion	22b	0
24	Contributions to deferred compensation plans	23	
25	Employee benefit programs	24	
26	Excess exempt expenses (Schedule I)	25	
27	Excess readership costs (Schedule J)	26	
28	Other deductions (attach schedule)	27	
29	Total deductions. Add lines 14 through 28	28	
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	
31	Net operating loss deduction (limited to the amount on line 30)	30	-10,748
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	31	
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	32	-10,748
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	33	1,000
		34	-10,748

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:	
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ (2) \$ (3) \$	
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ (2) Additional 3% tax (not more than \$100,000) \$	
c Income tax on the amount on line 34	35c
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36
37 Proxy tax. See instructions	37
38 Alternative minimum tax	38
39 Tax on Non-Compliant Facility Income. See instructions	39
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies	40

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a	
b Other credits (see instructions)	41b	
c General business credit. Attach Form 3800 (see instructions)	41c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d	
e Total credits. Add lines 41a through 41d	41e	
42 Subtract line 41e from line 40	42	
Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (all. sch.)	43	
44 Total tax. Add lines 42 and 43	44	0
45a Payments: A 2015 overpayment credited to 2016	45a	
b 2016 estimated tax payments	45b	
c Tax deposited with Form 8868	45c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	45d	
e Backup withholding (see instructions)	45e	
f Credit for small employer health insurance premiums (Attach Form 8941)	45f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	45g	
46 Total payments. Add lines 45a through 45g	46	
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	47	
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	48	
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	
50 Enter the amount of line 49 you want: Credited to 2017 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	50	

Part V Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
51 At any time during the 2016 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here		X
52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
53 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	Title	
Paid	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
Preparer Use Only	Firm's name	Firm's EIN		
	Firm's address	Phone no.		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
4a Additional sec. 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5				

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1) N/A
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			STMT 1 (a) Straight line depreciation (attach schedule)	STMT 2 (b) Other deductions (attach schedule)
(1) MEETING/RECEPTION HALL		14,289	4,224	49,930
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 12,160	45,110	26.96%	3,852	14,600
(2)		%		
(3)		%		
(4)		%		
SEE STATEMENT 3 SEE STATEMENT 4			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals			3,852	14,600
Total dividends-received deductions included in column 8				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross inc.	6. Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1) N/A				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.

Schedule J – Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II

Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

Kos Co Comm Fair Inc				
September 30, 2017				
UBIT work paper				
Form 990-T				
Income:				
	HFA Rents & misc	4,849		
	Shrine Rents & misc	9,440		
		14,289		
Expense:				
	Janitorial (Supplies -Janitor)	0		
	Supplies - Maintenance - Shrine	0		
	Supplies - Maintenance - HFA	0		
	Insur Liab	485		
	Prop	1,374		
	Snowplow	0		
	Payroll	11,577		
	Payroll	2,355		
	Payroll	9,655		
	Payroll			
	Payroll			
	P/R Tax	1,804		
	Utility-Shrine	9,927		
	-HFA	12,122		
	HFA misc	0		
	HFA repairs	0		
	HFA equip lease/repair	0		
	Shrine Depr	2,348		
	Shrine Misc	0		
	Shrine R&M	193		
	Shrine equip repair/lease	0		
	HFA Depr	1,876		
	Interest	438		
		54,154		
		(39,865)		
Average Debt				
	48.64% of original debt related to UBI			
	10/01/16 Bal	30000	x.4864	14,592
	9/1/17 Bal	20000	x.4864	9,728
				24,320
			average loan balance	12,160
Average Basis				
	HFA	Shrine		
	10/01/16	28,623	13,362	
	09/30/17	26,747	21,487	
	average	27,685	17,425	
		45109.5	total (hfa ave+shrine ave)	

236	FAMILY ARTS BUILDING	010163SL	25.00	16	14,149.	14,149.	14,149.	0.
2415	TABLES	081677SL	5.00	16	50.	50.	50.	0.
2434	FANS W/ SPEED CONTROL	090181SL	15.00	16	785.	785.	785.	0.
247	ROOF	010187SL	19.00	16	8,000.	8,000.	8,000.	0.
248	FOLDING TABLES	010187SL	5.00	16	205.	205.	205.	0.
249	DOOR	070188150DB	15.00	17	1,883.	1,883.	1,883.	0.
250	CART	021592200DB	7.00	17	96.	96.	96.	0.
253	KITCHEN CABINETS	041597200DB	7.00	17	500.	500.	500.	0.
299	BATHROOM FIXTURES	052203SL	10.00	16	736.	736.	736.	0.
300	NIFF TONE DOOR	052203SL	7.00	16	259.	259.	259.	0.
302	BATHROOM FIXTURES	060503SL	10.00	16	297.	297.	297.	0.
309	CHAIRS (80)	041504SL	5.00	16	1,810.	1,810.	1,810.	0.
324	FOLDING TABLES(17)	041405SL	7.00	17	1,955.	1,955.	1,955.	0.
325	FURNACE & AC (4)	041405SL	15.00	17	14,640.	14,640.	11,102.	976.

(D) - Asset disposed

2016 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - KOSCIUSKO COUNTY COMMUNITY FAIR INC

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
326	REMODEL: HFA-SOUTH END	061005SL		39.00	17	6,094.			6,094.	1,762.	156.
327	SUPPLY RUNS & DUCT WRAP - SOUTH END	063005SL		39.00	17	4,500.			4,500.	1,299.	115.
328	S41 CONSTRUCTION	063005SL		39.00	17	3,392.			3,392.	982.	87.
330	AGGREGATE	063005SL		7.00	17	856.			856.	856.	0.
334	HOME & FAMILY ARTS REMODEL	093005SL		39.00	17	21,127.			21,127.	5,985.	542.
348	WATER SOFTNER - HFA	121505SL		7.00	17	700.			700.	700.	0.
368	16 TABLES - HFA	102507SL		7.00	17	2,125.			2,125.	2,125.	0.
	* OTHER TOTAL - OTHER					84,159.		0.	84,159.	55,536.	1,876.

84159
(55536)
(1876)
26747

net book value HFA
9/30/17

188	SHRINERS BUILDING	010163SL	34.00	16	29,581.	29,581.	29,581.	0.
191	PLUMBING & HEATING	120163SL	34.00	16	5,860.	5,860.	5,860.	0.
202	(2) DALITE SCREENS - 1 POWER	040180SL	4.00	16	100.	100.	100.	0.
203	OBLONG TABLES	040180SL	5.00	16	125.	125.	125.	0.
204	KITCHEN EQUIPMENT	030181SL	5.00	16	750.	750.	750.	0.
205	SLICER & EQUIPMENT	020182SL	5.00	16	1,019.	1,019.	1,019.	0.
207	PA SYSTEM	080182SL	15.00	16	599.	599.	599.	0.
210	BUILDING IMPROVEMENTS	080185SL	19.00	16	67,640.	67,640.	67,640.	0.
211	CHAIRS (290)	080185SL	5.00	16	16,545.	16,545.	16,545.	0.
212	BUILDING IMPROVEMENTS	040186SL	19.00	16	8,130.	8,130.	8,130.	0.

2016 DEPRECIATION AND AMORTIZATION REPORT
- CURRENT YEAR FEDERAL - KOSCIUSKO COUNTY COMMUNITY FAIR INC

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
214	FREEZER	0801892	200DB	7.00	17	950.			950.	950.	0.
215	10 ROUND TABLES	0828902	200DB	7.00	17	1,074.			1,074.	1,074.	0.
217	ROUND TABLES (24)	0601902	200DB	7.00	17	1,069.			1,069.	1,069.	0.
220	TABLE TRUCK	0401912	200DB	7.00	17	90.			90.	90.	0.
223	CARTS (3)	0215922	200DB	7.00	17	118.			118.	118.	0.
224	ROOF - SHRINE (NOT PP)	051892SL		31.00	16	8,945.			8,945.	6,877.	289.
225	REFRIGERATOR	1016922	200DB	7.00	17	2,400.			2,400.	2,400.	0.
227	PRESSURE TANK	1031942	200DB	7.00	17	300.			300.	300.	0.
230	HIGH CHAIRS (2)	0420952	200DB	7.00	17	90.			90.	90.	0.
232	RCA TV - VCR	0429952	200DB	7.00	17	1,100.			1,100.	1,100.	0.
233	STEEL INSTRUMENT CART	0607952	200DB	7.00	17	201.			201.	201.	0.
234	BUILDING INSULATION	051695SL		39.00	16	2,778.			2,778.	1,519.	71.
235	DOOR	0306971	50DB	15.00	17	521.			521.	521.	0.
258	TILING	1015972	200DB	5.00	17	947.			947.	946.	0.
287	ANCIL SYSTEM-SHRINE	101002SL		7.00	16	1,095.			1,095.	1,073.	0.
304	AIR CONDITIONER	073103SL		15.00	16	3,980.			3,980.	3,478.	265.
320	FURNACE (4) SHRINE BLDG	031005SL		15.00	17	9,860.			9,860.	7,638.	657.
336	SHRINE BLD IMPROV	080405SL		39.00	17	6,043.			6,043.	1,724.	155.

2016 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - KOSCIUSKO COUNTY COMMUNITY FAIR INC

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - IRC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
337	FAUX TREATMENT	080405SL		7.00	17	1,860.			1,860.	1,860.	0.
338	PAINT ENTRY & WEST ROOM	081105SL		7.00	17	6,000.			6,000.	6,000.	0.
339	WINDOW CORNICES	081105SL		7.00	17	996.			996.	996.	0.
340	RESTROOM PLUMBING	081805SL		39.00	17	2,100.			2,100.	601.	54.
341	CARPET - WEST ROOM	081805SL		7.00	17	4,874.			4,874.	4,874.	0.
342	BLINDS	093005SL		7.00	17	100.			100.	100.	0.
343	DUMPSTER	081105SL		7.00	17	599.			599.	599.	0.
349	WATER SOFTNER - SHRINE BLD	121505SL		7.00	17	1,100.			1,100.	1,100.	0.
372	PARKING LOT - SHRINE BLD	070108SL		10.00	17	7,823.			7,823.	6,354.	782.
374	SWEEPER - SHRINE BLD	052908SL		7.00	17	567.			567.	567.	0.
375	AUDIO TECH MICROPHONES	061908SL		5.00	17	220.			220.	220.	0.
380	CHAIRS - SHRINE BLD	063009SL		7.00	17	3,599.			3,599.	3,599.	0.
417	ADA BATHROOM	053117SL		39.00	19I	4,473.			4,473.		43.
418	AIR CONDITIONING - SHRINE BUILDING	070117SL		39.00	19I	6,000.			6,000.		32.
	* OTHER TOTAL - OTHER					212,221.		0.	212,221.	188,387.	2,348.

212221
(188387)
(2348)

21486
Rounding Adj.
21487 Net book value Shrine 9/30/17