

Form

990Department 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.

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

OMB No. 1545-0047

2018**Open to Public
Inspection****A For the 2018 calendar year, or tax year beginning** 10/01/18, **and ending** 09/30/19**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**KOSCIUSKO COUNTY COMMUNITY FAIR INC**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

PO BOX 1093

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

WARSAW**IN 46581-1093****F** Name and address of principal officer:**SHEAL DIRCK****PO BOX 1093****WARSAW****IN 46581-1093****D** Employer identification number**35-0449569****E** Telephone number**574-269-1823****G** Gross receipts\$**546,903****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

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 | Number of voting members of the governing body (Part VI, line 1a) | | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | |
| | 5 | Total number of individuals employed in calendar year 2018 (Part V, line 2a) | | |
| | 6 | Total number of volunteers (estimate if necessary) | | |
| | Revenue | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | -26,745 |
| 7b | | Net unrelated business taxable income from Form 990-T, line 38 | 0 | |
| | | Prior Year | Current Year | |
| 8 | | Contributions and grants (Part VIII, line 1h) | 122,573 | 115,204 |
| 9 | | Program service revenue (Part VIII, line 2g) | 355,121 | 348,671 |
| Expenses | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 0 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 12,502 | -6,057 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 490,196 | 457,818 |
| | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 77,397 | 85,036 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ | 18,205 | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 496,654 | 423,949 |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 574,051 | 508,985 |
| Net Assets or Fund Balances | 19 | Revenue less expenses. Subtract line 18 from line 12 | -83,855 | -51,167 |
| | 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 | Total liabilities (Part X, line 26) | 503,218 | 532,599 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 124,770 | 205,318 |

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

Type or print name and title

TREASURER**12/09/2019**

Date

Paid Preparer Use Only

Print/Type preparer's name

WENDY BILLS CPA

Preparer's signature

WENDY BILLS CPA

Date

11/18/19Check ☐ if PTIN

self-employed

P01503265Firm's name ▶ **HIMES & KRULL, LLC**Firm's EIN ▶ **35-2235804**

PO BOX 153

Firm's address ▶ **PIERCETON, IN 46562**Phone no. **574-594-2002**

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

DAA

Part III Statement of Program Service Accomplishments

Check 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 \$ 287,747 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 \$)

N/A

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

N/A

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 287,747

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 | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 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 | | 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 | | 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 | | 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 | | 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 | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | 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 | | 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 | | 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 | 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 | | 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 | | 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 | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 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 | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | | 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 | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | 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 | | 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 | | 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 | | 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) | | 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 | 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 | | X |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | 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? If "Yes," complete Schedule I, Parts I and II | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <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, Part 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 | | |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |

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

| | | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|----|
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 14 | | |
| 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 | | |
| 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 | | |
| 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | 15 | | X |
| 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | X |

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 ☒

Section A. Governing Body and Management

| | 1a | 14 | 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. | | | | |
| b Enter the number of voting members included in line 1a, above, who are independent | | | | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | | | 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? | | | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | | X |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | | | | X |
| 6 Did the organization have members or stockholders? | | | 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? | | | 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? | | | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a The governing body? | | | X | |
| b Each committee with authority to act on behalf of the governing body? | | | 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 | | | | 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? | | 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? | | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 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 | X | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 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 | X | |
| 13 Did the organization have a written whistleblower policy? | X | |
| 14 Did the organization have a written document retention and destruction policy? | 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 | X | |
| b Other officers or key employees of the organization | X | |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | 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? | | |

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 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain 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 | | | | | | | | | |
| 1ST VICE PRESIDENT | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (2) ANN WIESEHAN | 2.00 | | | | | | | | | |
| SECRETARY | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (3) KEVIN HARRIS | 2.00 | | | | | | | | | |
| PRESIDENT | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (4) SHEAL DIRCK | 3.00 | | | | | | | | | |
| TREASURER | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (5) BRIAN SNYDER | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (6) KRISTEN MESSMORE | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (7) SHANE CHECKETTS | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) NATHAN RHOADES | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) ANTHONY HIMES | 2.00 | | | | | | | | | |
| 2ND VICE PRESIDENT | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (10) KEN PARCELS | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (11) SEAN SHEPHERD | 1.00 | | | | | | | | | |
| INAUGURAL 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) SARAH BAIER | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (13) MICHAEL BOWER | 1.00 | | | | | | | | | |
| BOARD MEMBER | 0.00 | X | | | | | | 0 | 0 | 0 |
| (14) RICHARD MIOTTO | 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**

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | 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 | | X |
| 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 | | X |

Section B. Independent Contractors

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

| (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 exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | 2,450 | | | |
| | 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 | 112,754 | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | 25,000 | | | |
| | h Total. Add lines 1a-1f | | 115,204 | | | |
| Program Service Revenue | 2a ANNUAL FAIR REVENUE | Busn. Code | 237,864 | 237,864 | | |
| | b PROGRAM RELATED RENTS | | 55,830 | 55,830 | | |
| | c 4-H CLUB RENTS | | 37,522 | 37,522 | | |
| | d CAMPING INCOME | | 13,766 | 13,766 | | |
| | e OTHER | | 3,689 | 3,689 | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | 348,671 | | | |
| | Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | | |
| 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| 5 Royalties | | | | | | |
| 6a Gross rents | | (i) Real (ii) Personal | | | | |
| b Less: rental exps. | | | | | | |
| c Rental inc. or (loss) | | | | | | |
| d Net rental income or (loss) | | | -26,745 | | -26,745 | |
| 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 | 55,091 | | | |
| b Less: direct expenses | | b | 34,403 | | | |
| c Net income or (loss) from fundraising events | | | 20,688 | | | -716 |
| 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 | | | 457,818 | 348,671 | -26,745 | -716 |

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 | 78,945 | 29,588 | 49,357 | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 6,091 | 2,279 | 3,812 | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 41,348 | | 41,348 | |
| c Accounting | 2,685 | | 2,685 | |
| 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 | 24,648 | 14,789 | 2,465 | 7,394 |
| 13 Office expenses | 3,087 | | 3,087 | |
| 14 Information technology | 37,461 | 3,148 | 33,683 | 630 |
| 15 Royalties | | | | |
| 16 Occupancy | 67,601 | 25,241 | 35,564 | 6,796 |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 2,221 | | 2,221 | |
| 20 Interest | 5,831 | 5,831 | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 30,901 | 30,901 | | |
| 23 Insurance | 31,994 | 13,541 | 15,068 | 3,385 |
| 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 | 132,874 | 132,874 | | |
| b EQUIPMENT RENTS & REPAIRS | 17,902 | 17,902 | | |
| c TAX FILING FEES | 9,940 | | 9,940 | |
| d BANK & CREDIT CARD FEES | 6,933 | 6,933 | | |
| e All other expenses | 8,523 | 4,720 | 3,803 | |
| 25 Total functional expenses. Add lines 1 through 24e | 508,985 | 287,747 | 203,033 | 18,205 |
| 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 | 11,125 | 1 | 10,992 |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 5,877 | 4 | 9,829 |
| | 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 | | 9 | 6,592 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,378,926 | | |
| | b Less: accumulated depreciation | 10b 903,114 | 453,150 | 10c 475,812 |
| | 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 | 33,066 | 14 | 29,374 |
| | 15 Other assets. See Part IV, line 11 | | 15 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 503,218 | 16 | 532,599 | |
| Liabilities | 17 Accounts payable and accrued expenses | 45,650 | 17 | 55,637 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 4,120 | 19 | 2,420 |
| | 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 | 10,000 | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | 65,000 | 24 | 99,000 |
| | 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 | 48,261 |
| | 26 Total liabilities. Add lines 17 through 25 | 124,770 | 26 | 205,318 |
| | 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 | | 378,448 | 27 | 327,281 |
| 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 | | 378,448 | 33 | 327,281 |
| 34 Total liabilities and net assets/fund balances | 503,218 | 34 | 532,599 | |

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 | 457,818 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 508,985 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -51,167 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 378,448 |
| 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 | 327,281 |

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.

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

OMB No. 1545-0047

2018**Open 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 | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2018

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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (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 2018 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2017 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test—2018. 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—2017. 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—2018. 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—2017. 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) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 82,819 | 90,956 | 99,980 | 122,573 | 115,204 | 511,532 |
| 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 | 388,573 | 380,298 | 358,330 | 355,121 | 388,035 | 1,870,357 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 95,471 | 121,398 | 98,994 | 81,764 | 15,727 | 413,354 |
| 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 | 566,863 | 592,652 | 557,304 | 559,458 | 518,966 | 2,795,243 |
| 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.) | | | | | | 2,795,243 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 566,863 | 592,652 | 557,304 | 559,458 | 518,966 | 2,795,243 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included 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.) | 566,863 | 592,652 | 557,304 | 559,458 | 518,966 | 2,795,243 |
| 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 2018 (line 8, column (f), divided by line 13, column (f)) | 15 | 100.00 % |
| 16 Public support percentage from 2017 Schedule A, Part III, line 15 | 16 | 100.00 % |

Section D. Computation of Investment Income Percentage

| | | |
|--------------------------------------------------------------------------------------------------------|-----------|---|
| 17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2017 Schedule A, Part III, line 17 | 18 | % |

- 19a 33 1/3% support tests—2018.** 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—2017.** 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 ☐

**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.

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

OMB No. 1545-0047

2018**Open 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 7/25/06, 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:

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

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

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

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

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

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 | | 835,012 | 598,236 | 236,776 |
| c Leasehold improvements | | | | |
| d Equipment | | 112,724 | 96,139 | 16,585 |
| e Other | | 314,921 | 208,739 | 106,182 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 475,812 |

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) OTHER LIABILITIES | 48,261 | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 48,261 | |

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 ☐

**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.

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

OMB No. 1545-0047

2018Open 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
- b** ☐ Internet and email solicitations
- c** ☐ Phone solicitations
- d** ☐ In-person solicitations
- e** ☐ Solicitation of non-government grants
- f** ☐ Solicitation of government grants
- g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

| | | (a) Event #1 <u>HAUNTED HOUSE</u> (event type) | (b) Event #2 <u>BBQ</u> (event type) | (c) Other events <u>NONE</u> (total number) | (d) Total events (add col. (a) through col. (c)) |
|-----------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------|--------------------------------------------|---------------------------------------------------|-----------------------------------------------------|
| Revenue | 1 Gross receipts | 39,364 | 11,310 | | 50,674 |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 39,364 | 11,310 | | 50,674 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 17,960 | 6,880 | | 24,840 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 24,840 |
| 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 25,834 | |

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 | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| | 8 Net gaming income summary. 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 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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018Open 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.

Name of the organization

KOSCIUSKO COUNTY COMMUNITY FAIR INC

Employer identification number

35-0449569

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THESE DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2018Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

KOSCIUSKO COUNTY COMMUNITY FAIR INCIdentifying 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 | 1,000,000 |
| 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 | 2,500,000 |
| 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 2017 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 2019. 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 | 6,745 |

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 2018 | 17 | 23,562 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | 4,000 | 7.0 | MQ | S/L | 71 |
| 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 | 10/24/18 | 2,993 | 39 yrs. | MM | S/L | 72 |
| | VARIOUS | 47,281 | 39.0 | MM | S/L | 1,162 |

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

| (a) Class life | (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 |
|----------------|--------------------------------------|----------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 20a 12-year | | | 12 yrs. | | S/L | |
| b 30-year | | | 30 yrs. | MM | 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 | 31,612 |
| 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** (2018)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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 | 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 EmployeesAnswer 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 2018 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2018 tax year | | | | 43 | 3,692 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | 44 | 3,692 |

Year Ended: September 30, 2019

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: 9/30/2019

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | PerConv | Meth | Prior | Current |
|---------------------------------------|---------------------------------|--------------------|--------|----------|------------|-------|-------------------|---------|----------|--------|---------|
| 7-year GDS Property: | | | | | | | | | | | |
| 237 | 2018 LANDSTAR 550 | 7/05/19 | 4,000 | | | | 4,000 | 7 | MQ S/L | 0 | 71 |
| | | | 4,000 | | | | 4,000 | | | 0 | 71 |
| Non-Residential Real Property: | | | | | | | | | | | |
| 238 | LED LIGHTING UPGRADES | 10/24/18 | 2,993 | | | | 2,993 | 39 | MMS/L | 0 | 72 |
| 239 | LED LIGHTING UPGRADES | 10/24/18 | 19,281 | | | | 19,281 | 39 | MMS/L | 0 | 474 |
| 240 | LED LIGHTING UPGRADES | 10/24/18 | 8,000 | | | | 8,000 | 39 | MMS/L | 0 | 197 |
| 241 | LED LIGHTING UPGRADES | 10/24/18 | 20,000 | | | | 20,000 | 39 | MMS/L | 0 | 491 |
| | | | 50,274 | | | | 50,274 | | | 0 | 1,234 |
| 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 | 1,097 | 0 |
| 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 | 946 | 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 | MQ200DB | 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 | 1,124 | 84 |
| 138 | FURNACE (4) SHRINE BLDG | 3/10/05 | 9,860 | | | | 9,860 | 15 | MQ S/L | 8,952 | 658 |
| 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 |

Federal Asset Report

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|-------|------------------------------------|--------------------|---------|----------|------------|-------|-------------------|--------------|--------|---------|
| 142 | FOLDING TABLES(17) | 4/14/05 | 1,955 | | | | 1,955 | 7 MQ S/L | 1,955 | 0 |
| 143 | FURNACE & AC (4) | 4/14/05 | 14,640 | | | | 14,640 | 15 MQ S/L | 13,054 | 976 |
| 144 | REMODEL: HFA-SOUTH END | 6/10/05 | 6,094 | | | | 6,094 | 39 MMS/L | 2,074 | 157 |
| 145 | SUPPLY RUNS & DUCT WRAP - SOUTH | 6/30/05 | 4,500 | | | | 4,500 | 39 MMS/L | 1,529 | 116 |
| 146 | S41 CONSTRUCTION | 6/30/05 | 3,392 | | | | 3,392 | 39 MMS/L | 1,156 | 87 |
| 147 | S41 CONSTRUCTION | 6/30/05 | 1,554 | | | | 1,554 | 39 MMS/L | 532 | 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 MMS/L | 7,069 | 541 |
| 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 MMS/L | 2,034 | 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 MMS/L | 709 | 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 MMS/L | 12,958 | 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 MMS/L | 1,144 | 91 |
| 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 - GRANDS | 8/29/06 | 550 | | | | 550 | 15 HY S/L | 463 | 36 |
| 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 | 548 | 0 |
| 181 | ELECTRICAL UPGRADE - MIDWAY | 4/26/07 | 3,514 | | | | 3,514 | 15 MQ S/L | 2,662 | 235 |
| 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 | 4,665 | 0 |
| 186 | PARKING LOT - SHRINE BLD | 7/01/08 | 7,823 | | | | 7,823 | 10 MQ S/L | 7,823 | 0 |
| 187 | TICKET BOOTH | 6/19/08 | 980 | | | | 980 | 10 MQ S/L | 980 | 0 |
| 188 | SWEEPER - SHRINE BLD | 5/29/08 | 567 | | | | 567 | 7 MQ S/L | 567 | 0 |
| 189 | AUDIO TECH MICROPHONES | 6/19/08 | 220 | | | | 220 | 5 MQ S/L | 220 | 0 |
| 190 | TRANSFORMER | 7/07/08 | 506 | | | | 506 | 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 | 15,818 | 1,666 |
| 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 | 1,454 | 154 |
| 196 | GOLF CART | 2/22/10 | 1,500 | | | | 1,500 | 7 HY S/L | 1,500 | 0 |
| 197 | SEMI TRAILER | 3/13/10 | 1,000 | | | | 1,000 | 7 HY S/L | 1,000 | 0 |
| 198 | TRIMMER | 8/19/10 | 264 | | | | 264 | 7 HY S/L | 264 | 0 |
| 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 | 8,031 | 1,566 |
| 209 | BUILDING | 6/30/13 | 122,000 | | | | 122,000 | 39 MMS/L | 16,552 | 3,128 |
| 210 | JOHN DEERE DIESEL MOWER | 4/17/14 | 4,765 | | | | 4,765 | 7 MQ S/L | 2,979 | 680 |
| 211 | MONEY TREE ATM | 5/01/14 | 4,445 | | | | 4,445 | 5 MQ S/L | 3,889 | 556 |
| 212 | POLAR TEMP OUTDOOR ICE MERCH | 5/16/14 | 3,209 | | | | 3,209 | 5 MQ S/L | 2,809 | 400 |
| 213 | MAVRON PORTABLE TICKET BOOTH | 7/03/14 | 15,000 | | | | 15,000 | 10 MQ S/L | 6,188 | 1,500 |
| 214 | MAVRON PORTABLE TICKET BOOTH | 7/03/14 | 15,000 | | | | 15,000 | 10 MQ S/L | 6,188 | 1,500 |
| 215 | EXTENSION OFFICE ON FAIR GROUND | 4/15/14 | 5,650 | | | | 5,650 | 15 MQ S/L | 1,649 | 376 |
| 217 | PAINTBALL EQUIPMENT | 5/18/15 | 4,990 | | | | 4,990 | 7 HY S/L | 2,496 | 713 |
| 227 | STORAGE CONTAINERS | 4/12/16 | 4,298 | | | | 4,298 | 7 HY S/L | 1,535 | 614 |
| 228 | CLAY FOR TRACK | 1/18/16 | 3,237 | | | | 3,237 | 5 HY S/L | 1,618 | 648 |
| 229 | TRACK FENCE POSTS | 5/04/17 | 1,200 | | | | 1,200 | 5 HY S/L | 360 | 240 |
| 230 | HORSE ARENA LED LIGHTING | 5/18/17 | 18,000 | | | | 18,000 | 5 HY S/L | 5,400 | 3,600 |
| 231 | ADA BATHROOM | 5/31/17 | 4,473 | | | | 4,473 | 39 MMS/L | 154 | 112 |
| 232 | AIR CONDITIONING - SHRINE BUILDING | 7/01/17 | 6,000 | | | | 6,000 | 39 MMS/L | 181 | 150 |
| 233 | MOTOROLA HT750 RADIOS (30) | 6/06/18 | 4,000 | | | | 4,000 | 7 HY S/L | 286 | 571 |

35-0449569

Federal Asset Report

FYE: 9/30/2019

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|----------------------------|-------------------------------|--------------------|----------------|----------|------------|-------|-------------------|--------------|----------------|---------------|
| 234 | PIER (SECTIONS FOR BOAT RAMP) | 6/25/18 | 3,635 | | | | 3,635 | 7 HY S/L | 260 | 519 |
| 235 | ROOF - SHRINE BUILDING | 10/12/17 | 14,315 | | | | 14,315 | 39 MMS/L | 352 | 367 |
| 236 | FIBER OPTIC TERM BOXES | 6/27/18 | 1,293 | | | | 1,293 | 5 HY S/L | 129 | 259 |
| | | | <u>629,317</u> | | | | <u>628,876</u> | | <u>359,156</u> | <u>23,562</u> |
| Other Depreciation: | | | | | | | | | | |
| 2 | EAST WELL PUMP | 7/01/78 | 2,244 | | | | 2,244 | 10 MO S/L | 2,244 | 0 |
| 3 | SAFE | 6/01/81 | 320 | | | | 320 | 12 MO S/L | 320 | 0 |
| 4 | BLEACHERS | 8/01/82 | 907 | | | | 907 | 5 MO S/L | 907 | 0 |
| 6 | WELL | 8/01/82 | 694 | | | | 694 | 15 MO S/L | 694 | 0 |
| 8 | BLEACHERS - GRANDSTAND | 5/01/82 | 13,231 | | | | 13,231 | 15 MO S/L | 13,231 | 0 |
| 9 | IMPROVEMENTS & LIGHTS | 6/01/86 | 33,592 | | | | 33,592 | 19 MO S/L | 28,943 | 0 |
| | Out Of Service: 9/30/16 | | | | | | | | | |
| 15 | SHRINERS BUILDING | 1/01/63 | 44,272 | | | | 44,272 | 25 MO S/L | 44,272 | 0 |
| 16 | ROOF | 1/01/80 | 4,122 | | | | 4,122 | 10 MO S/L | 4,122 | 0 |
| 17 | CEMENT & FOUNDATION | 7/01/82 | 2,986 | | | | 2,986 | 15 MO S/L | 2,986 | 0 |
| 18 | POWER VENT FANS | 7/01/83 | 441 | | | | 441 | 15 MO S/L | 441 | 0 |
| 19 | 4-H BUILDING | 1/01/63 | 10,576 | | | | 10,576 | 25 MO S/L | 10,576 | 0 |
| 20 | BUILDING EAST END | 8/01/66 | 3,365 | | | | 3,365 | 25 MO S/L | 3,365 | 0 |
| 21 | REMODEL MAIN OFFICE | 7/01/87 | 1,229 | | | | 1,229 | 31 MO S/L | 1,229 | 0 |
| 22 | PUMP JET | 5/01/65 | 106 | | | | 106 | 17 MO S/L | 106 | 0 |
| 23 | MENS EAST END | 7/01/80 | 10,155 | | | | 10,155 | 10 MO S/L | 10,155 | 0 |
| 24 | REMODEL WOMENS RESTROOM | 5/01/82 | 599 | | | | 599 | 15 MO S/L | 599 | 0 |
| 25 | REMODEL WOMENS RESTROOM | 8/01/82 | 1,615 | | | | 1,615 | 15 MO S/L | 1,615 | 0 |
| 26 | PUMP HOUSE 1/2 RACE | 1/01/63 | 2,715 | | | | 2,715 | 25 MO S/L | 2,715 | 0 |
| 27 | WELL PUMP | 9/01/65 | 526 | | | | 526 | 13 MO S/L | 526 | 0 |
| 28 | DOOR | 8/01/72 | 536 | | | | 536 | 10 MO S/L | 536 | 0 |
| 29 | WASH RACK | 9/01/75 | 1,885 | | | | 1,885 | 10 MO S/L | 1,885 | 0 |
| 30 | SMITH STREET BUILDING | 1/01/63 | 641 | | | | 641 | 25 MO S/L | 641 | 0 |
| 31 | POLE BARN BUILDING | 1/01/63 | 11,000 | | | | 11,000 | 20 MO S/L | 11,000 | 0 |
| 32 | SHEEP BARN BUILDING | 1/01/62 | 6,885 | | | | 6,885 | 25 MO S/L | 6,885 | 0 |
| 33 | AGI BUILDING | 1/01/63 | 1,450 | | | | 1,450 | 20 MO S/L | 1,450 | 0 |
| 34 | AGI ADDITION | 12/01/64 | 128 | | | | 128 | 20 MO S/L | 128 | 0 |
| 35 | FISH FRY BUILDING | 6/01/70 | 1,000 | | | | 1,000 | 25 MO S/L | 1,000 | 0 |
| 36 | CEMENT FLOOR DRAIN | 5/01/70 | 428 | | | | 428 | 25 MO S/L | 428 | 0 |
| 37 | HORSE BARN | 8/01/81 | 64,549 | | | | 64,549 | 35 MO S/L | 64,549 | 0 |
| 38 | CLAYPOOL LIONS STAND | 4/01/90 | 1,000 | | | | 1,000 | 19 MO S/L | 779 | 0 |
| | Out Of Service: 9/30/16 | | | | | | | | | |
| 39 | CONSERVATION CLUB | 5/01/91 | 1,000 | | | | 1,000 | 19 MO S/L | 813 | 0 |
| | Out Of Service: 9/30/16 | | | | | | | | | |
| 41 | RESTROOMS BUILDING | 6/30/95 | 66,658 | | | | 66,658 | 39 MO S/L | 39,807 | 1,709 |
| 49 | SHRINERS BUILDING | 1/01/63 | 29,581 | | | | 29,581 | 34 MO S/L | 29,581 | 0 |
| 50 | PLUMBING & HEATING | 12/01/63 | 5,860 | | | | 5,860 | 34 MO S/L | 5,860 | 0 |
| 51 | (2) DALITE SCREENS - 1 POWER | 4/01/80 | 100 | | | | 100 | 4 MO S/L | 100 | 0 |
| 52 | OBLONG TABLES | 4/01/80 | 125 | | | | 125 | 5 MO S/L | 125 | 0 |
| 53 | KITCHEN EQUIPMENT | 3/01/81 | 750 | | | | 750 | 5 MO S/L | 750 | 0 |
| 54 | SLICER & EQUIPMENT | 2/01/82 | 1,019 | | | | 1,019 | 5 MO S/L | 1,019 | 0 |
| 56 | PA SYSTEM | 8/01/82 | 599 | | | | 599 | 15 MO S/L | 599 | 0 |
| 57 | BUILDING IMPROVEMENTS | 8/01/85 | 67,640 | | | | 67,640 | 19 MO S/L | 67,640 | 0 |
| 58 | CHAIRS (290) | 8/01/85 | 16,545 | | | | 16,545 | 5 MO S/L | 16,545 | 0 |
| 59 | BUILDING IMPROVEMENTS | 4/01/86 | 8,130 | | | | 8,130 | 19 MO S/L | 8,130 | 0 |
| 65 | ROOF - SHRINE (NOT PP) | 5/18/92 | 8,945 | | | | 8,945 | 31 MO S/L | 7,455 | 288 |
| 71 | BUILDING INSULATION | 5/16/95 | 2,778 | | | | 2,778 | 39 MO S/L | 1,661 | 71 |
| 73 | FAMILY ARTS BUILDING | 1/01/63 | 14,149 | | | | 14,149 | 25 MO S/L | 14,149 | 0 |
| 74 | 5 TABLES | 8/16/77 | 50 | | | | 50 | 5 MO S/L | 50 | 0 |
| 75 | 4 FANS W/ SPEED CONTROL | 9/01/81 | 785 | | | | 785 | 15 MO S/L | 785 | 0 |
| 76 | ROOF | 1/01/87 | 8,000 | | | | 8,000 | 19 MO S/L | 8,000 | 0 |
| 77 | FOLDING TABLES | 1/01/87 | 205 | | | | 205 | 5 MO S/L | 205 | 0 |
| 81 | LAND | 1/01/45 | 7,500 | | | | 7,500 | 0 -- Land | 0 | 0 |
| 82 | PERMIT | 4/01/91 | 250 | | | | 250 | 0 -- Land | 0 | 0 |
| 87 | NOON LIONS PERMANENT STAND | 3/29/99 | 4,000 | | | | 4,000 | 39 MO S/L | 2,011 | 102 |
| 91 | TEARDOWN BINGO STAND | 7/23/99 | 2,303 | | | | 2,303 | 0 -- Land | 0 | 0 |
| 96 | TICKET BOOTH | 6/20/01 | 1,000 | | | | 1,000 | 25 MO S/L | 692 | 40 |
| 100 | ELECTRIC CAMPGROUND IMP | 4/11/02 | 2,187 | | | | 2,187 | 5 MO S/L | 2,187 | 0 |
| 101 | CAMPGROUND ELECT | 5/02/02 | 1,680 | | | | 1,680 | 10 MO S/L | 1,680 | 0 |
| 102 | CAMPGROUND PLUMBING | 5/16/02 | 2,425 | | | | 2,425 | 10 MO S/L | 2,425 | 0 |
| 103 | CAMPGROUND PARKING | 5/09/02 | 2,000 | | | | 2,000 | 10 MO S/L | 2,000 | 0 |
| 104 | COLLIER'S HEATING & COOLING | 2/14/02 | 1,357 | | | | 1,357 | 39 MO S/L | 580 | 35 |
| 105 | TICKET BOOTH | 10/17/02 | 325 | | | | 325 | 25 MO S/L | 195 | 13 |

35-0449569

Federal Asset Report

FYE: 9/30/2019

Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | PerConv Meth | Prior | Current |
|------------------------------------------|---------------------------------|--------------------|------------------|----------|------------|-------|-------------------|--------------|----------------|---------------|
| 106 | ANCIL SYSTEM-SHRINE | 10/10/02 | 1,095 | | | | 1,095 | 7 MO S/L | 1,073 | 0 |
| | Out Of Service: 9/30/16 | | | | | | | | | |
| 107 | BLACKTOP | 10/17/02 | 2,846 | | | | 2,846 | 10 MO S/L | 2,846 | 0 |
| 108 | 400 WATT M-H | 12/30/02 | 250 | | | | 250 | 5 MO S/L | 250 | 0 |
| 109 | 400 WATT M-H | 12/31/02 | 250 | | | | 250 | 5 MO S/L | 250 | 0 |
| 110 | 400 WATT M-H | 12/31/02 | 250 | | | | 250 | 5 MO S/L | 250 | 0 |
| 111 | 400 WATT M-H | 12/31/02 | 250 | | | | 250 | 5 MO S/L | 250 | 0 |
| 112 | DESK | 1/31/03 | 771 | | | | 771 | 7 MO S/L | 766 | 0 |
| | Out Of Service: 9/30/16 | | | | | | | | | |
| 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 | 1,035 | 0 |
| 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 COU | 6/05/03 | 709 | | | | 709 | 15 MO S/L | 709 | 0 |
| 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 | 1,100 | 0 |
| 122 | AIR CONDITIONER | 7/31/03 | 3,980 | | | | 3,980 | 15 MO S/L | 3,980 | 0 |
| 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 | 3,089 | 111 |
| 133 | BLEACHERS FOR GRANDSTAND | 6/10/04 | 22,110 | | | | 22,110 | 15 MO S/L | 21,373 | 737 |
| 134 | LIGHTS | 7/29/04 | 1,042 | | | | 1,042 | 15 MO S/L | 1,001 | 41 |
| 162 | LAND - TOPSOIL & FILLDIRT | 12/31/04 | 1,260 | | | | 1,260 | 0 -- Land | 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 | 2,392 | 318 |
| 201 | ELECTRICAL UPGRADES | 12/14/10 | 32,208 | | | | 32,208 | 20 MO S/L | 12,612 | 1,611 |
| 202 | FENCING | 6/01/11 | 15,489 | | | | 15,489 | 10 MO S/L | 11,359 | 1,549 |
| 203 | LEAF BLOWER | 11/09/10 | 1,375 | | | | 1,375 | 7 MO S/L | 1,375 | 0 |
| 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 | 820 | 120 |
| 207 | PHONE SYSTEM | 6/18/13 | 2,637 | | | | 2,637 | 5 MO S/L | 2,637 | 0 |
| Total Other Depreciation | | | <u>695,335</u> | | | | <u>695,335</u> | | <u>512,346</u> | <u>6,745</u> |
| Total ACRS and Other Depreciation | | | <u>695,335</u> | | | | <u>695,335</u> | | <u>512,346</u> | <u>6,745</u> |
| Amortization: | | | | | | | | | | |
| 206 | LICENSE (PERPETUAL) | 10/01/12 | 9,000 | | | | 9,000 | 9 MOAmort | 6,000 | 1,000 |
| 216 | WEBSITE | 5/12/15 | 5,500 | | | | 5,500 | 3 MOAmort | 5,500 | 0 |
| 218 | ADA SITE EVALUATION & TRANSITIO | 12/01/14 | 40,387 | | | | 40,387 | 15 MOAmort | 10,321 | 2,692 |
| | | | <u>54,887</u> | | | | <u>54,887</u> | | <u>21,821</u> | <u>3,692</u> |
| Grand Totals | | | 1,433,813 | | | | 1,433,372 | | 893,323 | 35,304 |
| Less: Dispositions and Transfers | | | 0 | | | | 0 | | 0 | 0 |
| Less: Start-up/Org Expense | | | 0 | | | | 0 | | 0 | 0 |
| Net Grand Totals | | | <u>1,433,813</u> | | | | <u>1,433,372</u> | | <u>893,323</u> | <u>35,304</u> |

NP-20State Form 51062
(R8 / 8-17)

Indiana Department of Revenue
Indiana Nonprofit Organization's Annual Report
For the Calendar Year or Fiscal Year
Beginning 10 / 01 / 2018 and Ending 09 / 30 / 2019
MM/DD/YYYY MM/DD/YYYY

Check if: ☐ Change of Address
☐ Amended Report
☐ Final Report: Indicate
Date Closed _____

Due on the 15th day of the 5th month following the end of the tax year.
NO FEE REQUIRED.

| | | |
|---------------------------------------------------------------------|--------------------|-----------------------------------------------------------------|
| Name of Organization KOSCIUSKO COUNTY COMMUNITY FAIR, INC | | Telephone Number 574-269-1823 |
| Address PO BOX 1093 | | County KOSCIUSKO |
| City WARSAW | State IN | Indiana Taxpayer Identification Number 0001773364 000 |
| Zip Code 46581-1093 | | Federal Identification Number 35-0449569 |
| Printed Name of Person to Contact SHEAL DIRCK | | Contact's Telephone Number 574-269-1823 |

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

Note: If your organization has unrelated business income of more than \$1,000 as defined under **Section 513** of the Internal Revenue Code, you must also file **Form IT-20NP**.

Current Information

1. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of similar importance? If yes, attach a detailed description of changes.
2. Indicate number of years your organization has been in continuous existence. 59
3. Attach a schedule, listing the names, titles and addresses of your current officers.
4. Briefly describe the purpose or mission of your organization below.

PROVIDE AGRICULTURAL EDUCATION AND INSTRUCTION TO THE PUBLIC BY MEANS OF PUBLIC FAIR AND EXHIBITIONS.

Email Address: _____

I declare under the penalties of perjury that I have examined this return, including all attachments, and to the best of my knowledge and belief, it is true, complete, and correct.

| | | |
|-------------------------------------------------------|-------------------------------------------|------|
| Signature of Officer or Trustee SHEAL DIRCK | TREASURER Title 574-269-1823 | Date |
| Name of Person(s) to Contact | Daytime Telephone Number | |

Important: Please submit this completed form and/or extension to:
Indiana Department of Revenue, Tax Administration
P.O. Box 6481
Indianapolis, IN 46206-6481
Telephone: (317) 232-0129

Extensions of Time to File

The Department recognizes the Internal Revenue Service application for automatic extension of time to file, Form 8868. **Please forward a copy of your federal extension, identified with your Nonprofit Taxpayer Identification Number (TID), to the Indiana Department of Revenue, Tax Administration by the original due date to prevent cancellation of your sales tax exemption.** Always indicate your Indiana Taxpayer Identification number on your request for an extension of time to file.

Reports post marked within thirty (30) days after the federal extension due date, as requested on Federal Form 8868, will be considered as timely filed. A copy of the federal extension must also be attached to the Indiana report. In the event that a federal extension is not needed, a taxpayer may request in writing an Indiana extension of time to file from the: Indiana Department of Revenue, Tax Administration, P.O. Box 6481, Indianapolis, IN 46206-6481, (317) 232-0129.

If Form NP-20 or extension is not timely filed, the taxpayer will be notified by the Department pursuant to I.C. 6-2.5-5-21(d), to file Form NP-20. If within sixty (60) days after receiving such notice the taxpayer does not file Form NP-20, the taxpayer's exemption from sales tax will be canceled.



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